ANNUAL REPORT

OF THE

TOWN OFFICERS

OF THE

TOWN of MERRIMAC

FOR THE

YEAR ENDING DECEMBER 31

1940

Printing and Binding by
THE HERALD PRESS
NEWBURYPORT, MASS.

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School Committee

Willard T. Kelly ..... Term expires 1943
Annie L. Tucker ..... Term expires 1942
Howard DeLong ..... Term expires 1941

Trustees of Cemeteries

Charles L. Lancaster ..... Term expires 1943
Richard A. Sargent ..... Term expires 1942
Charles A. Lancaster ..... Term expires 1941

Trustees of Public Library

Alvin F. Heath ..... Term expires 1943
John B. Judkins ..... Term expires 1943
Abbie W. Sargent ..... Term expires 1942
Grace F. Gibbs ..... Term expires 1942
Minnie S. Hale ..... Term expires 1941
Ethel B. Whiting ..... Term expires 1941

Trustees of Kimball Park

Charles A. Lancaster ..... Term expires 1943
Herman F. Davis ..... Term expires 1942
John W. Kirkpatrick ..... Term expires 1941

Playground Commissioners

Arthur W. Hoyt ..... Term expires 1945
Burton C. Lafaver ..... Term expires 1944
Charles H. Bishop ..... Term expires 1943
Clayton Turner ..... Term expires 1942
Kenneth G. Fowle ..... Term expires 1941

Constables

James P. Donahue Leon L. Dow George R. Buzzell

Surveyors of Lumber and Measurers of Wood and Bark

Edson C. Walker Ralph L. Buzzelle George R. Hoyt

Tree Warden

Samuel C. Doust

CIVIL SERVICE TENURE

Chief of Police, James P. Donahue

OFFICERS APPOINTED BY SELECTMEN

Night Watchman

Leon L. Dow

Special Police

George W. Goldsmith
Clarence O. Libby
Leon C. Dow, Jr.
Harold M. Waterhouse
Alexander M. Sullivan
George R. Buzzell
Edward J. O'Keefe
Obed O. Skillings
Clayton Turner
Oran W. Burke
Ronald C. Sarasin

Sworn Weighers

George L. Sargent
Byron H. Sargent
Charles A. Follansbee
Ralph L. Buzzelle
Benjamin F. Stewart
Walter P. Skillings

Town Accountant

W. Harold Whiting

Fence Viewers

Loren H. Wallace
E. Palmer Sargent

Public Health Nurse

Annie L. Gleed

Dog Officer

Kenneth E. Haskell

Engineers of Fire Department

Aaron A. Hume
Fred O. Bailey
J. Arthur Ollis

Inspector of Milk, Slaughter and Animals
Fred H. G. Chase

Inspector of Wires
Irvine G. Burbeck

Sealer of Weights and Measures
George R. Hoyt

Moth Superintendent
Samuel C. Doust

Forest Fire Warden
Aaron A. Hume

Burial Agent
James S. Schiavoni

Superintendent of Streets
Aaron A. Hume

Town Forest Committee

Russell B. Kelly ..... Term expires 1943
Samuel C. Doust ..... Term expires 1942
James T. Colgan ..... Term expires 1941

Registrars of Voters

George W. Berry — A. Lawton Crane
Isaac A. Williams — C. Howard Phillips

Janitor of Town Hall
Andrew O. Nicol

SELECTMEN'S REPORT

To the Citizens of the Town of Merrimac:

The sixty-fifth annual report of the Town of Merrimac is herewith presented for your consideration in accordance with Chapter 40, Section 49 of the General Laws of Massachusetts.

The Board of Selectmen organized with Albert P. Wadleigh, Chairman; Frederick A. Small, Clerk; and Hazen M. Emery as the third member. The Board organized as a Board of Health and Soldiers' Relief Commission with the same officers and members. Hazen M. Emery was appointed Co-ordinator of W.P.A. or other Federal or State relief projects for the term of one year.

During the year a "pay-as-you-go policy" has been maintained with the results of achieving this purpose as well as reducing the Town debt, as the following summary discloses viz:—

December 31, 1939		
Funded debt	$2,000.00	
Temporary debt	30,000.00	
Tax Title debt	18,039.70	
		$50,039.70
December 31, 1940		
Funded debt	$1,000.00	
Temporary debt	20,000.00	
Tax Title debt	21,143.64	
		$42,143.64
Reduction of debt		$7,896.06

General Cash Balance	
January 1, 1940	$12,612.99
January 1, 1941	13,123.97

Surplus Revenue		
January 1, 1940		$27,665.82
January 1, 1941		28,126.04
Tax Title Debt December 31, 1939	$18,039.70	
Borrowed on Tax Titles in 1940	6,900.00	
	$24,939.70	
Redemption payments in 1940	3,796.06	
Tax Title Debt, December 31, 1940	$21,143.64	
Tax Title Debt secured by		
Tax Titles on property subject to redemption		$21,905.86
Tax Title property wholly owned by Town		7,196.56
Tax value of Security for Tax Title debt		$29,102.42

His Excellency Governor Leverett Saltonstall early in the year requested the Selectmen to submit subject to his approval the name of a citizen properly qualified to act as chairman of the Merrimac Defense Committee to anticipate defense in case of National emergency or war. The Selectmen submitted the name of Howard C. Lovell, Commander of Stanley L. Wood Post, American Legion which was approved by the Governor. Mr. Lovell has acted in this capacity with a general committee of nine other Merrimac citizens, namely.—Howard C. Lovell, Chairman; James P. Donahue, Chief of Police; Aaron A. Hume, Chief of Fire Dept. and Supt. of Streets; Louis B. Davis, Supt. of Water and Light Dept.; Irvine G. Burbeck, Inspector of Wires; Associate Justice F. Leslie Viccaro; John B. Judkins, Roscoe Child, Walter Greeley and Dr. Eugene M. Gale. The committee has held several meetings and are to be commended for the time and interest shown by them in performing this valuable service of planning preparedness in advance of possible emergency.

The Board of Selectmen especially expresses its appreciation for the work so thoroughly well performed by W. Harold Whiting as Town Accountant during the year, and also thanks all those

who have co-operated in any degree to the benefit of the Town of Merrimac.

The report of the State Audit completed the later part of 1939 was not received in time for inclusion in last years Town Report and the Summary of the Audit and accompanying Recapitulation sheet is printed in another part of this report, its publication being required by the General Laws of Massachusetts.

Respectfully submitted,

ALBERT P. WADLEIGH,
FREDERICK A. SMALL,
HAZEN M. EMERY,

Selectmen of Merrimac.

ANNUAL REPORT OF MERRIMAC BOARD OF PUBLIC WELFARE, 1940

To the Citizens of the Town of Merrimac:

The three members elected to the Board of Public Welfare met on March 7, 1940 and organized as follows: Hazen M. Emery, Chairman; Ellen M. Wallace, Clerk and Frederick A. Small as the third member.

Mrs. Ellen M. Wallace was designated as Local W.P.A. Certifying Agent and Hazen M. Emery was designated Local Certifying Agent for the Civilian Conservation Corps.

We are pleased to have been able to complete the year with a balance in our appropriation and also to report the sum of $55.17 in refunds from individuals.

The total number of cases aided by this department during the year 1940 was 106 General Relief representing 349 persons and 4 Mothers Aid cases representing 10 persons, divided as follows:

Merrimac Cases	66 Cases	$9,540.18
Merrimac Cases paid by other Cities and Towns	6 Cases	1,003.98
State Cases	24 Cases	5,268.80
Outside Cities and Towns paid by Town of Merrimac	10 Cases	1,593.38
Mothers Aid	4 Cases	2,019.80

The Merrimac Office for the Distribution of Federal Surplus Commodities, Supervised by J. Duncan How has no doubt been of great assistance to the needy people of the Town of Merrimac and in a great many instances have provided just help enough to keep borderline cases from applying for Welfare Aid. According to statistics issued from the office of John C. Stalker, Director of Commodity Distribution, there was distributed in the Town of Merrimac, Food valued at $19,974.92 and clothing, sheets and blankets having a value of $6,543.30 or a combined value for both food and clothing for the year 1940 of $26,518.22.

The Welfare Board has continued to Sponsor the W.P.A. Sewing unit and at the present time 11 women are employed on this project.

Another Government Agency contributing to the Welfare of the needy families of the Town, is the Civilian Conservation Corps. A total of 24 boys having been accepted in this branch during the past year. This agency could be of far greater help by closer co-operation from the parents of the eligible applicants.

The Board wishes to express its appreciation to all departments for their co-operation and also to all State and Federal officials who have helped in a great measure.

HAZEN M. EMERY,
ELLEN M. WALLACE,
FREDERICK A. SMALL,

Board of Public Welfare.

REPORT OF MERRIMAC BUREAU OF OLD AGE ASSISTANCE

To the Citizens of the Town of Merrimac:

In accordance with a vote of the Town designating two members of the Merrimac Public Welfare Board as members of the Old Age Assistance Bureau, those thus elected met and organized for the year as follows: Frederick A. Small, Chairman; Hazen M. Emery, Clerk and John K. Sargent as the third member.

On January 2, 1940, there were 123 persons receiving Old Age Assistance. 25 new cases were placed on the active list, 2 of which were later withdrawn upon request of the applicants, leaving a total of 23 cases. 14 cases were closed either by death or transfer. Thus a total of 132 persons' names were recorded on the Town's Old Age Assistance Register as of December 31, 1940.

Itemization of expenditures and reimbursements from the State and Federal Governments are to be found in the Report of the Town Accountant.

Respectfully submitted,

FREDERICK H. SMALL, *Chairman*
HAZEN M. EMERY, *Clerk*
JOHN K. SARGENT,

Merrimac Bureau of Old Age Assistance

REPORT OF CO-ORDINATOR OF RELIEF PROJECTS

To the Board of Selectmen and Citizens of the
Town of Merrimac:

Having been appointed Co-Ordinator of W.P.A. or other State and Federal Relief Projects by the Board of Selectmen at their meeting of March 5, 1940, I respectfully submit the following report.

It has been my endeavor during my term of office to keep all eligible applicants at work and to spend as little of the Town's money as possible.

During the year 1940 there has been a weekly average of 72 men employed on W.P.A.

During the year we have completed the following projects:—

Repairs and Painting School Houses
Church St. Water Main Extension
Tennis Court and Baseball Field.

Projects now in operation are—

Farm to Market Roads
Gypsy Moth Control
Prepare New Block Plan Maps for Assessors
Sewing Unit.

Projects available to work are—

Farm to Market in conjunction with State Blanket
Farm to Market project on Chapter 81 Roads.
Gypsy Moth Control
State Blanket Sewing
Cement Sidewalks.

I wish at this time to thank the different departments of the Town of Merrimac, Officials of the W.P.A. at Salem and Boston and the Department of Public Works for their co-operation.

Respectfully submitted,

HAZEN M. EMERY,

W.P.A. Co-Ordinator.

In Memoriam

HOMER R. SARGENT

1857 - 1940

Selectman of Merrimac

1916-1917-1918-1919-1920-1921-1932-1933

Chairman Board of Selectmen three years.

APPROPRIATIONS MADE IN 1940

Moderator	$ 12.00
Selectmen Chairman	450.00
Selectmen, Clerk	125.00
Selectmen, Other Member	100.00
Selectmen's Departmental Expenses	400.00
Board of Public Welfare Chairman	200.00
Board of Public Welfare, Clerk	200.00
Board of Public Welfare, Other Member	100.00
Town Accountant	1,300.00
Town Accountant's Departmental Expenses	125.00
Treasurer	450.00
Treasurer's Departmental Expenses	800.00
Tax Collector	800.00
Tax Collector's Departmental Expenses	600.00
Assessors, Chairman	275.00
Assessors, Other Two	375.00
Assessors' Departmental Expenses	175.00
Town Clerk	225.00
Town Clerk Departmental Expenses	50.00
Registrars of Voters	112.50
Town Hall Maintenance	1,000.00
Town Hall Maintenance, Janitor's Salary	240.00
Bonding Town Officers	310.00
Election Officers	288.00
Police	3,450.00
Fire Engineers	200.00
Fire Department	2,800.00
Sealer of Weights and Measures	90.00
Sealer of Weights and Measures, Expenses	40.00
Inspector of Wiring	90.00
Inspector of Wiring, Expenses	5.00
Dog Officer	100.00
Moth Department	900.00
Tree Warden	250.00
Town Forest	500.00
Forest Fire Warden	150.00

Board of Health	1,250.00
Public Health Nurse and Expenses	1,200.00
Inspector of Animals	100.00
Inspector of Slaughtering	20.00
Inspector of Milk	20.00
Essex County T. B. Hospital	769.53
Highway Ch. 81	4,650.00
Snow and Washouts	2,500.00
Sidewalks, Railing ansd Bridges	100.00
Rocks Bridge	800.00
Street Lighting	3,595.83
State Aid	120.00
Public Welfare	18,000.00
Soldiers' Relief	3,600.00
Mothers Aid or A. D. C.	1,500.00
Old Age Assistance	25,000.00
School Committee Chairman	50.00
School Committee Clerk	75.00
School Committee Other Member	50.00
School Department	28,500.00
Public Library	1,000.00
Memorial Day	150.00
Vocational Aid	300.00
Lighting Town Buildings	563.48
Insurance	2,300.00
Reserve Fund	500.00
Interest	500.00
Cemeteries	1,000.00
Municipal Loan Note	1,000.00
Vital Statistics	75.00
Water in Town Buildings	317.64
Printing Town Reports	275.00
WPA Co-Ordinator	400.00
WPA	6,000.00
Playground	150.00
Oiling Thickly Settled Streets	500.00
Chapter 90 Roads	500.00
Thickly Settled Roads	500.00
Sand Spreader	125.00

Repairs to Air Tank, Fire Dept.	750.00
WPA Road Co-Sponsored by State and Town	1,600.00
Water Extension Winter Street	1,088.75
Registrars Expense	250.00
Repairs Town Hall	100.00
	$129,132.73

REPORT OF CHIEF OF POLICE

To the Honorable Board of Selectmen:

Gentlemen:—

As Chief of the Police Department of the Town of Merrimac I hereby submit the annual report of the Department for the year 1940.

There were 51 automobile accidents reported, in which 28 persons were injured, of the injured 19 were passengers, 4 were pedestrians and 5 were operators.

The real traffic problem in this Town lies on Main and East Main Streets, eventually these streets will have to be legally posted, with definitespeed limits established, in order to slow up the speed of the automobile traffic.

Last year large signs were posted on each end of the thickly settled parts of the Town and while they have helped to slow some of the operators, there are others that need more drastic action, which is taken, either by Court action, or by the Registry of Motor Vehicles.

At the annual Town Meeting it was voted by the Town to place the position of Chief of Police under Civil Service, the present incumbent now being on permanent tenure.

Miscellaneous Business

Automobiles stolen, recovered here	4
Assistance to other Departments	13

Assistance to Medical Examiner	4
Animals disposed of	12
Complaints investigated	391
Doors and windows found open and secured	19
Days in District Court (Chief)	82
Days in Superior Court (Chief)	3
Days in Probate Court (Chief)	1
Days in District Court (Patrolman)	6
Days in District Court (Special Officers)	2
Disturbances suppressed without arrest	9
Defects in sidewalks and streets reported	6
Escorts furnished processions	7
Injured and sick persons assisted	19
Lights furnished dangerous places	5
Fires discovered, no alarm rang	2
Lost and runaway children, returned to parents	8
Messages delivered	83
Number of assignments of Officers	286
Stray animals returned to owners	9
Witness subpoena's served	11
Wires down and reported	4
Lights burning in buildings, reported to owners	19

Number of arrests for the year

Male	94
Female	4
Total	98

Resident	41
Non-resident	57

Charged as follows

Assault and Battery	10
Drunk	23
Disturbance of the Peace	1
Delinquent children	9

Larceny	5
Law of Road	4
Lewd and Lascivious person	1
Malicious injury to Property	3
Non-Support	2
Neglect of children	1
Safekeeping	1
Trespass	1
Insane	2
Violation Ill. Child Act	3
Violation of Liquor Laws	1
Violation of Probation	5
Violation Motor Vehicle Law	18
Operating motor vehicle under influence of liquor	5
Operating motor vehicle without authority	2
Operating motor vehicle to endanger	1

Disposed of as follows:

7	Continued
13	Released
5	Guilty, Filed
10	Not Guilty
13	Probation
8	For other Police Departments
7	Dismissed
5	Committed to Institutions
27	Fined a total of $625.00
3	Received Jail Sentences and Appealed—

At Superior Court the sentence of the District Court as upheld, and all three received Jail sentences.

I desire to thank the Honorable Board of Selectmen His Honor Judge Pettingell, the Associate Justices, Clerk of the District Court, the Probation Officer, the Officers of the De-

partment, and the citizens of the Town for their kindly co-operation during the past year.

Respectfully submitted,

JAMES P. DONAHUE,

Chief of Police.

REPORT OF SEALER OF WEIGHTS AND MEASURES

To the Honorable Board of Selectmen and Citizens of the Town of Merrimac:

The Sealer's report for the year 1940 is as follows:

Device	Adjusted	Sealed	Not Sealed	Condemned
Platform over 10,000 lbs.	....	2	....	....
Platform 100 to 5,000 lbs.	2	16	1	....
Counter 100 lbs. or over	....	3	....	....
Counter under 100 lbs.	....	5	....	....
Beam 100 lbs. or over	....	2	....	....
Spring 100 lbs. or over	....	2	....	....
Spring under 100 lbs.	1	21	....	....
Computing under 100 lbs.	2	14	....	....
Prescription	....	1	....	....
Avoirdupois weights	4	57	....	....
Apothecary weights	....	6	....	....
Liquid measures	....	3	....	....
Oil jars	....	....	....	....
Gasoline measuring pumps	....	1	....	....
Gasoline meter systems	3	29	7	....
Kerosene measuring pumps	....	1	....	....
Tank truck meter systems	....	3	....	....
Grease measuring devices	....	4	....	....
Person weighed (slot)	....	1	....	....
Yard sticks	....	3	....	....
Totals	12	174	8	....

Trial weighing and measuring of commodities sold or put up for sale.

Commodity	Total Number Tested	Number Correct	Incorrect Under	Incorrect Over
Beans put up for sale in paper bags	5	3	....	2
Bread	20	....	4	16
Butter	15	3	....	12
Coal in paper bags	10	5	....	5
Confectionery	6	....	....	6
Dry Commodities	4	....	....	4
Hay, number of loads	4	4	....	....
Lard	10	1	....	9
Beer in cans	21	....	....	21
Meats and provisions	7	4	....	3
Potatoes	5	....	....	5
Totals	107	20	4	83

Inspections Made

Paper Cartons	6	Transient Vendors	2
Peddlers' Licenses	10	Peddlers' Scales	3
Marking of: Bread	20	Ice Scales	2
Food Pkgs	36	Junk Scales	2
Coal in paper bags	10	Oil Jars	20

Wood Peddlers' Measuring Basket.....1

Expenditures		*Receipts*	
Salary	$90.00	Sealing Fees	$41.07
Transportation	16.00	Adjusting charges	1.25
Equipment and Supplies	6.88	Total	$42.32
Total	$112.88		
Appropriation	130.00		
Unexpended balance	$17.12		

I wish to thank all persons who by their friendliness and cheerful cooperation have aided me in the performance of my duties.

Respectfully submitted,

GEORGE R. HOYT,

Sealer of Weights and Measures.

REPORT OF BOARD OF FIRE ENGINEERS

January 27, 1941.

To the Honorable Board of Selectmen:

The Board of Fire Engineers submit their report for year ending December 31, 1940.

Number of alarms	62
Fire loss	$1,477.00

There are at present twenty-five regular men and eight substitutes in the department.

We recommend that the sum of $3,000.00 be appropriated for the salaries and general maintenance of the department.

We recommend that the sum of $700.00 be appropriated for the purchase of hose.

Respectfully submitted,

AARON A. HUME,
J. ARTHUR OLLIS,
FRED O. BAILEY,

Board of Engineers.

MERRIMAC FIRE ALARM

Emergency fire alarm telephone number 2211.

Emergency phone 2211 should be used for fire calls only.

If for any reason line is out of order, dial operator and ask for EMERGENCY OPERATOR.

In all cases give your name and location of fire.

3–3 Chief's Call.
4 Mass. N. E. Bus Garage, East Main St.
5 Merrimac Square.
7 Central Fire Station, School St.
12 Locust St., opposite Green St.
13 J. B. Judkins Co., Main St.
14 Main St., near residence of William H. Franklin.
15 Birch Meadow Rd. and Main St., to Merrimac-Haverhill line.
16 Woodland and Grove Sts.
17 School and Pleasant Sts.
18 School and Mill Sts.
21 East Main St. Bear Hill Rd., to Merrimac-Amesbury line.
23 East Main St. near store of Leo Noone.
24 Church St. opposite Maple St.
25 Liberty and Mechanic Sts.
26 Summer and Prospect Sts.
27 Church St. near residence of Chas. H. Staples.
28 Sawyer and Nichols Sts.
31 Pleasant St., Merrimacport.
32 Merrimac St., near residence of George H. Whitcomb.
34 Merrimac St., Merrimacport.
35 High St., near William S. Tuckwell Foundry.
36 Merrimac and Broad Sts., Merrimacport.
41 Lake Attitash Park.
42 Bear Hill Rd., Newton, N. H. Line. Telephone. No box.
51 Locust and Walnut Sts.
52 Lower Locust St Haverhill-Merrimac line.
62 Birch Meadow Rd. and Hadley District. Telephone. No box.
2 Recall—all out.

No School Signals

7:15 A. M. 11-11-long pause-1. No school in grades only.
7:15 A. M. 11-11-11. No school in High and Grade Schools.
11:20 A. M. Same signals. One session.
12:30 P. M. Same signals. No school in afternoon.
Police Call 1-1-1.
Boy Scouts—10 blasts.

PUBLIC HEALTH NURSE'S REPORT FOR 1940

To the Honorable Board of Selectmen and
Citizens of the Town of Merrimac:

The Public Health Nurse's Report from April 3, 1940 to January 1, 1941.

	Cases	Visits Made
Maternity	8	38
Cancer	2	202
Shock	2	59
Breast Abscess	1	2
Pneumonia	3	51
Operations	2	3
Accidents	3	5
Surgical Dressings	3	43
Varicose Ulcer Dressings	1	39
Tuberculosis	1	159
Heart Trouble	5	174
Diabetes	3	26
Treated Diabetes with insulin	4	83
Back injury	2	18
Gall stone attack	2	25
Hardening of Arteries	3	25
Phlebitis	1	3
Malnutrition	1	4
Chronics	2	38
Neurosis	3	5
Packed Rectum	2	2

Injection of liver and thelin	3	58
Intestinal flue	7	11
Impetigo	1	2
Measles	20	20
Mumps	1	1
Grippe	1	1
Pre-School children visited		34
Deaths	3	3
Number of calls made		1134

Accompanied patients to Haverhill	7
Accompanied patients to Boston	1
Accompanied patients to Lawrence	1

I have traveled 1950 miles at a cost of 5c a mile, $97.50.

I have turned over to the Town Treasurer $127.00.

Respectfully submitted,

ANNIE L. GLEED,

Town Nurse.

REPORT OF JANITOR OF TOWN HALL

To the Honorable Board of Selectmen:

As Janitor of the Town Hall for the year 1940, I respectfully submit the following report:

Openings for the year 1940

High and Junior High School Basketball practices	113
High School Basketball Games	6
Junior Class Prom	1
Parent Teachers	1
M. H. S. Freshman Initiation	1
Hallowe'en Dance	1
M. H. S. Sophomore Dance	1
Fireman Dance	1
Boy Scouts	1
Sea Scouts	1

Hi-Y Circus	1
Baseball Minstrel Show	1
Setting up Booths and Rails	4
M. H. S. Senior Dance	1
Legion Dance	1
Special Town Meetings	2
State Primaries	1
Republican Rally	1
Presidential Primaries	1
Special Registration	1
Entertainments	2
All Schools Memorial Day	1
Annual Town Meeting	1
	145

Total received for above openings....	$233.00
Services as Janitor	240.00
Total paid for openings and salary....	$473.00

Respectfully submitted,

ANDREW O. NICOL,

Janitor.

REPORT OF THE CEMETERY COMMISSION

To the Citizens of Merrimac:

We hereby submit a report of the developments in the department during the year of 1940.

During the year we were able to replace the wooden fence on the front of Church Street Cemetery with a wire fence the same as enclosing other parts of the Cemetery.

In the Locust Grove Cemetery we improved some eight hundred feet of the roads by covering with black asphalt thus saving money in the Spring months by repairs on the roads; the

money for these projects was obtained from the sale of lots in Locust Grove Cemetery.

It has been some difficulty to take care of Perpetual Care lots on interest we have received from one Hundred dollar deposits, and in the future this will be troublesome.

We have been advised that the State law requires the care of all Soldiers graves during the entire season, while we have only given them temporary care, and this will make it necessary to ask an extra appropriation of several hundred dollars which we will ask the Town to give us.

With the usual appropriation of only five hundred dollars for the care of three Cemeteries it has been quite an effort to keep them in proper condition.

We will however give the Cemeteries our best efforts the coming season with the money we have to expend.

Respectfully submitted,

RICHARD A. SARGENT,
CHARLES A. LANCASTER,
CHARLES L. LANCASTER,

Cemetery Trustees.

JURY LIST

The following Jury List for the year 1940 was prepared by the Merrimac Selectmen in compliance with Chapter 234, Section 4 of the General Laws and adopted June 17, 1940.

Harvey A. Anderson, Maple St., Auto Trimmer.
Arthur D. Bridge, Union St., Laborer.
Lawrence M. Calnan, Summer St., Filling Station Attendant.
William W. Carter, East Main St., Stock Clerk.
John F. Coster, High St., Painter
George D. Currier, Prospect Hill, Leather Sorter.
Edward C. Emerson, Green St., Laborer.

Hazen M. Emery, Judkins Court, Office Worker.
W. Phillip Gilmore, East Main St., Meat Cutter.
Merrill Q. Goldsmith, Nichols St., Dairyman.
Lothrop J. Grant, School St., Clerk.
Frank R. Haskell, Pleasant St. (Port), Farmer.
George R. Hoyt, Birch Meadow Rd., Farmer.
Thomas M. Lennard, Pleasant St., Metal Worker.
Harold C. Lord, Grove St., Salesman.
Moses B. Merrill, Prospect St., Auto Body Worker.
Harry A. Morgan, Locust Grove Ave., Machinist.
John S. Pease, Locust Grove Ave., Trimmer.
William H. Rafferty, Attitash District, Shoe Worker.
Carroll C. Riley, Birch Meadow Rd., Milkman.
Joseph E. Salome, East Main St., Store Keeper.
Willard P. Saulnier, Pine St., Salesman.
Guy E. Sheldon, Pine St., Laborer.
John T. Shepard, Ridgefield Rd., Shoe Worker.
Edmund S. Staples, School St., Clerk.
William F. Streeter, School St., Paintner.
George L. Trefethen, Walnut St., Counter Moulder.
Harold M. Waterhouse, East Main St., Dairyman.
Herbert E. Whiting, Church St., Woodworker.

REPORT OF THE BOARD OF ASSESSORS

To the Citizens of Merrimac:

The Board of Assessors submit the following report for the year 1940.

Recapitulation

Town Appropriations	$136,035.38
Overlay Deficit of 1936	121.81
Overlay Deficit of 1939	772.80
Old Age Abatements	93.00
State Tax	4,480.00
Auditing Tax	2,840.42
State Parks and Reservations	78.66

County Tax	2,658.19	
T. B. Hospital	769.53	
Overlay for 1940	2,420.40	
		$150,277.99

Estimated Receipts

Income Tax	$7,978.02	
Corporation Tax	2,106.61	
Motor Vehicle Tax	5,179.10	
Licenses	1,662.25	
Fines	15.00	
Special assessments	78.21	
General Government	676.50	
Protection of Persons and Property	91.52	
Gas Tax	3,928.56	
Health and Sanitation	134.36	
Charities	8,415.16	
Old Age Assistance	12,085.38	
Soldiers Benefits	10.00	
Schools	4,452.23	
Library	91.08	
Interest on Taxes	1,286.76	
Available funds	14,826.34	
Veterans Exemptions	151.28	
State Parks and Reservations	11.13	
		$63,176.49
Net amount to be raised by Taxes		$87,101.50
831 Polls at $2.00	$1,662.00	
Personal Property $112,410.00 at $50.00	5,620.50	
Real Estate $1,596,380.00 at $50.00	79,819.00	
		$87,101.50

Abatements Made in 1940

On levy of 1938	$1,024.11
On levy of 1939	2,192.13
On levy of 1940	1,972.72

Table of Aggregates

Value of real estate	$1,596.380.00
Value of personal property	112,410.00
Value of automobiles	5,912.33
Number of automobiles	830
Number of horses	38
Number of cows	189
Acres of land	4,842
Number of houses	763
Number of swine	5
Number of yearlings and heifers	39
Number of sheep	6
Number of fowl	2,110
Number of stock on trade	31,900
Machinery	22,500
Number of live stock	15,160
Other property	42,850

Respectfully submitted,

GEORGE B. CROFUT,
CLIFFORD R. HOWE,
ROSCOE CHILD,

Assessors.

REPORT OF COLLECTOR OF TAXES

1940

Real Estate

Dr.

Tax Warrant	$80,271.00	
Reimbursement	85.00	
		$80,356.00

Cr.

By cash paid Town Treas.	$42,871.52	
By abatements	1,100.10	
Tax titles	440.00	
By uncollected	35,944.38	
		$80,356.00

1940

Personal

Dr.

Tax Warrant		$5,620.50

Cr.

By cash paid Town Treas.	$3,649.00	
By abatements	52.50	
By uncollected	1,919.00	
		$5,620.50

1940

Poll

Dr.

Tax Warrant		$1,662.00

Cr.

By cash paid Town Treasurer	$834.00	
By abatements	206.00	
By uncollected	622.00	
		$1,662.00

1940

Excise

Dr.

Tax Warrant	$5,882.38	
By Reimbursements	67.08	
		$5,949.46

Cr.

By cash paid Town Treasurer	$5,296.27	
By abatements	159.50	
By uncollected	493.69	
		$5,949.46

1940

Moth

Dr.

Tax Warrant		$63.30

Cr.

By cash paid Town Treasurer	$35.50	
By uncollected	27.80	
		$63.30

1939

Real and Personal

Dr.

Uncollected Jan. 1, 1940	$36,914.43	
Late assessments	422.28	
Re-committed, previously disclaimed	149.43	
		$37,486.14

Cr.

By cash paid Town Treasurer	$13,982.83	
By abatement	524.01	
By Tax titles	5,028.07	
Partial payment prior to disclaiming, payment direct to Treasurer	149.43	
By uncollected	17,801.80	
		$37,486.14

1939

Poll

Dr.

By uncollected Jan. 1, 1940		$576.00

Cr.

By cash paid Town Treasurer	$76.00	
By abatement	18.00	
By uncollected	482.00	
		$576.00

1939

Excise

Dr.

By uncollected Jan. 1, 1940	$258.87	
Late commitment	43.76	
		$302.63

Cr.

By cash paid Town Treasurer	$228.00	
By abatement	.39	
By uncollected	74.24	
		$302.63

1939

Moth

Dr.

Uncollected Jan. 1, 1940	$19.75

Cr.

By cash paid Town Treasurer	$9.66	
By Tax title	1.00	
By uncollected	9.09	
		$19.75

1938

Real and Personal

Dr.

By uncollected January 1, 1940	$17,637.16	
Reimbursed	51.00	
Re-committed, previously disclaimed	282.03	
		$17,970.19

Cr.

By cash paid Town Treasurer	$13,089.17	
By Tax title	1,393.83	
By abatement	1,196.14	
By uncollected	2,291.05	
		$17,970.19

1938

Poll

Dr.

By uncollected Jan. 1, 1940		$482.00

Cr.

By cash paid Town Treasurer	$32.00	
By uncollected	450.00	
		$482.00

1938

Moth

Dr.

By uncollected Jan. 1, 1940		$17.01

Cr.

By cash paid Town Treasurer	$15.81	
By Tax title	.15	
By uncollected	1.05	
		$17.01

1938

Excise

Dr.

By uncollected Jan. 1, 1940		$134.98

Cr.

By cash paid Town Treasurer	$8.04	
By abatement	16.52	
By uncollected	110.42	
		$134.98

1937

Real and Personal

Dr.

By uncollected January 1, 1940	$1,195.76	
Re-committed, previously disclaimed	259.91	
		$1,455.67

Cr.

By cash paid Town Treasurer	$647.60	
By abatement	61.10	
By Tax title	198.72	
By uncollected	548.25	
		$1,455.67

1937

Poll

Dr.

By uncollected Jan. 1, 1940	$216.00

Cr.

By cash paid Town Treasurer	$4.00	
By uncollected	216.00	
		216.00

1937

Moth

Dr.

By uncollected January 1, 1940	$11.00	
Disclaimed	.50	
		$11.50

Cr.

Bq cash paid Town Treasurer	$6.85	
By uncollected	4.65	
		$11.50

1937

Excise

Dr.

By uncollected January 1, 1940	$355.15

Cr.

By cash paid Town Treasurer	$57.57	
By abatement	$6.93	
By uncollected	290.65	
		$355.15

1936

Poll

Dr.

By uncollected January 1, 1940		$222.00

Cr.

By abatement	$198.00	
By uncollected	24.00	
		$222.00

1936

Real and Personal

Dr.

By uncollected January 1, 1940	$586.45	
Re-committed, previously disclaimed	282.03	
		$868.48

Cr.

By cash paid Town Treasurer	$189.40	
By Tax title	177.48	
By abatement	227.97	
Partial payment prior to disclaiming, payment direct to Treasurer	26.33	
By uncollected	247.30	
		$868.48

1936

Excise

Dr.

By uncollected January 1, 1940		$259.40

Cr.

By abatement	$125.57	
By uncollected	133.83	
		$259 40

1936

Moth

Dr.

By uncollected January 1, 1940	$12.00	
By disclaimed	.50	
		$12.50

Cr.

By Tax title	$ .10	
By cash paid Town Treasurer	.50	
By uncollected	11.90	
		$12.50

1935

Real, Personal and Poll

Dr.

By uncollected January 1, 1940	$228.60	
Re-committed, previously disclaimed	278.71	
		$507.31

Cr.

By cash paid Town Treasurer	$65.52	
By Tax title	166.32	
Partial payment prior to disclaiming, payment direct to Treasurer	147.67	
By abatement	65.52	
By uncollected	62.28	
		$507.31

1934

Real, Personal and Poll

Dr.

By uncollected January 1, 1940	$186.08	
Re-committed, previously disclaimed	282.03	
		$468.11

Cr.

By cash paid Town Treasurer	$66.30	
By Tax title	168.30	
Disclaimed	149.43	
By abatement	66.30	
By uncollected	17.78	
		$468.11

1933

Real, Personal and Poll

Dr.

By uncollected January 1, 1940	$15.55

FRED C. TWOMBLY,

Collector of Taxes.

REPORT OF INSPECTOR OF MILK, ANIMALS AND SLAUGHTERING

To the Honorable Board of Selectmen:

I have made the following calls and inspections and issued the following lisenses in the past year.

Number of barns inspected	43
Number of Cattle inspected:	
Milk Cattle	212
Young Cattle	78
Bulls	7
Goats	22
Swine	31
Inspectors of Slaughtering:	
Hogs	7
Veals	3

Milk licenses issued	18
Oleomargarine licenses issued	2

Respectfully submitted,

FRED H. G. CHASE,

Inspector of Milk.
Inspector of Animals.
Inspector of Slaughtering.

REPORT OF TOWN CLERK

January 20, 1941.

To the Honorable Board of Selectmen,

Merrimac, Mass.

Gentlemen:

As Town Clerk of the Town of Merrimac, I hereby submit the annual report for the year 1940:—

Births

Number of Births returned	37
Males	24
Females	13
Father, Native Born	34
Mother, Native Born	36
Father and Mother, both Native Born	34
Father and Mother, both Foreign Born	1
Mixed Parentage	1

Marriages

Number of Marriages Recorded	52
First Marriage of Groom	46
First Marriage of Bride	49
Grooms, Native Born	50
Brides, Native Born	51
Grooms, Foreign Born	2

Brides, Foreign Born	1
Average Age of Groom	27 years, 6 Months, 0 Days
Average Age of Bride	24 years, 1 Month, 4 Days

Deaths

Number of Deaths Recorded	15
Males	8
Females	7
Under 5 years	0
Males, Native Born	6
Females, Native Born	6
Males, Foreign Born	2
Females, Foreign Born	1
Of Native Parentage	6
Of Mixed Parentage	2
Average Age	74 years, 5 months, 29 days
Oldest Person	89 years, 7 months, 4 days

Licenses

Number of Dogs Licensed	97
Males	92
Females	5
Sporting Licenses Issued	116
Minors Sporting Licenses Issued	20

Respectfully submitted,

C. HOWARD PHILLIPS,

Town Clerk.

REPORT OF TOWN TREASURER

To the Citizens of Merrimac:

The balances, receipts, and disbursements for the year 1940 were as follows:

Balance, January 1, 1940	$12,612.99	
Receipts to January 1, 1941	272,668.17	
		$285,281.16

Payments on Warrants	$272,157.19	
Balance, January 1, 1941	13,123.97	
		$285,281.16

Respectfully submitted,

ROY C. JOURNEAY,

Town Treasurer.

ANNUAL REPORT OF THE MUNICIPAL LIGHT BOARD

The Municipal Light Board herein submit their thirty-seventh Annual Report for the year ending December 31, 1940.

Thirteen services have been added during the year, making a total of 978 lighting services and 15 Power services now installed.

Estimate of Expense

Gross Expense of Operating	$28,000.00	
Depreciation (3% on $82,223.30)	2,466.70	
		$30,466.70

Estimated Income

From Private Consumers	$32,000.00	
From Municipal Buildings	513.54	
From Street Lights	3,352.40	
		$35,865.94

Cost of Constructions

Substation Equipment	$650.00	
Poles, Fixtures, and Overhead Conductors	45,634.32	
Meters	10,687.67	
Transformers	17,415.48	
Street Lighting Equipment	5,096.25	
Transportation Equipment	2,739.58	
		$82,223.30

Expended for Constructions

Construction and Materials	$3,559.49	
Meters	563.18	
Transformers	1,068.28	
		$5,190.95

Expended for Operating Expenses

Electric Energy Purchased	$19,437.90	
Station Wages	601.00	
Station Rent	350.00	
Meter and Transformer Operation	37.70	
Maintenance and Operation of Transmission and Distribution Lines	2,366.53	
Operation & Maintenance of Street Lights	149.60	
Commercial Salaries and Expenses	423.25	
Salary of Municipal Light Board and Manager	1,293.48	
Office Salary	1,144.00	
General Office Supplies and Expenses	564.42	
Insurance	221.16	
Transportation Expense	174.83	
Miscellaneous Expense	108.35	
		$26,872.22
Total Expended for Construction and Maintenance		$32,063.17
Transportation Equipment	$955.00	
Consumers' Deposits Returned	230.00	
Returned to Town	4,154.16	
		$5,339.16
Total Expenditures		$37,402.33

Balance Sheet

Construction and Operating Fund, January 1, 1940	$4,154.16
Consumers Deposit Fund, Jan. 1, 1940	645.00
Depreciation Fund, Jan. 1, 1940	21,203.06

Received from Light and Power Sales	34,439.60	
Received from Miscellaneous Sales	819.22	
Received from Payment of Note	1,929.33	
Received from Town Appropriation	4,159.31	
Interest Income	533.34	
Consumers Deposits	285.00	
		$68,168.02

Construction Materials and Renewals	$5,190.95	
Maintenance and Operating Expense	26,872.22	
Transportation Equipment	955.00	
Consumers Deposits Returned	230.00	
Returned to Town	4,154.16	
Depreciation Fund Jan. 1, 1941	21,736.40	
Construction and Operating Fund, Jan. 1, 1941	8,329.29	
Consumers Deposit Fund, Jan. 1, 1941	700.00	
		$68,168.02

Municipal Light Board,

IRVINE G. BURBECK,
JOHN MARSHALL,
GEORGE F. WILDE.

ANNUAL REPORT BOARD OF WATER COMMISSIONERS

The Board of Water Commissioners herein submit their thirty-seventh Annual Report. Four Services were installed during the year making a total of 786 services installed, of which 676 services are active and 110 services inactive.

Estimates for the Ensuing Year

Gross Expenses of Operating	$9,500.00	
Constructions	2,000.00	
		$11,500.00

Estimated Income

Water Rates	$10,500.00	
Miscellaneous Income	1,000.00	
		$11,500.00

Expended for Constructions

Materials and Supplies	$1,407.13	
		$1,407.13

Expended for Maintenance

Maintenance and Repairs	$3,039.61	
Power and Fuel	2,364.86	
Station Supplies and Expenses	152.83	
Station Wages	1,233.00	
Salary, Superintendent and Commissioners	869.68	
Office Salary	520.00	
Office Expense	356.49	
Truck Expense	171.13	
Insurance	224.11	
Miscellaneous	19.53	
		$8,951.24
Total Expended for Construction and Maintenance		$10,358.37

Monthly Report of Pumping Station

	Gallons Pumped	*House Pumped*
January	5,430,000	161
February	4,820,000	143
March	4,760,000	142
April	4,770,000	142
May	5,300,000	155
June	5,370,000	155
July	5,580,000	162
August	7,830,000	225
September	5,050,000	149
October	4,890,000	141

November	4,620,000	138
December	4,560,000	137
Total Gallons	62,980,000	

Balance Sheet

General Cash Balance, Jan. 1, 1940	$255.11	
Water Rates Collected	11,092.10	
Miscellaneous Income	854.15	
Appropriation, Nichols & Church St's Ext.	1,167.35	
		$13,368.71
Expended for Constructions	$1,407.13	
Expended for Mainenance	8,951.24	
General Cash Balance, Jan. 1, 1941	3,010.34	
		$13,368.71

Board of Water Commissioners,

CHAS. A. LANCASTER,
JOHN MARSHALL,
GEORGE F. WILDE.

REPORT OF DOG OFFICER

To the Selectmen and Citizens of Merrimac:

I hereby report that I have caught, confined and disposed of the number of dogs listed below, during the past year.

Males:

January 28, 1940	$1.00
February 27, 1940	3.00
March 15, 1940	4.00
June 13, 1940	3.00
August 16, 1940	1.00
August 25, 1940	4.00
October 4, 1940	4.00

October 12, 1940	4.00	
October 28, 1940	4.00	
November 7, 1940	4.00	
November 12, 1940	4.00	
December 1, 1940	4.00	
December 5, 1940	4.00	
December 10, 1940	4.00	
December 12, 1940	4.00	
		$52.00

Females:

January 2, 1940	$4.00	
February 4, 1940	4.00	
February 28, 1940	4.00	
March 18, 1940	4.00	
April 29, 1940	4.00	
June 12, 1940	1.00	
June 20, 1940	4.00	
July 17, 1940	4.00	
August 1, 1940	4.00	
August 8, 1940	4.00	
August 10, 1940	4.00	
September 10, 1940	3.00	
December 15, 1940	4.00	
		$48.00
Total amount		$100.00

I returned two dogs to their owners and found homes for two.

Respectfully submitted,

KENNETH HASKELL,

Dog Officer.

REPORT OF THE MERRIMAC PLAYGROUND COMMISSION

To the Citizens of the Town of Merrimac:

Your Playground Commission makes its report for the fiscal year 1940-1941.

In the spring the diamond was reconditioned. The scoreboard was rebuilt and painted.

With the aid of Welfare labor the Commission was enabled to stay well within its appropriation (returning $60.22 to the town) and at the same time maintain the present ball field in first class condition.

In the fall the football field goal posts were rebuilt making them combination soccer and football posts. This was done primarily for the High School who this past season had an active soccer schedule.

The W. P. A. project which was formulated and approved a year ago was worked to the extent of filling a large part of what is to be the location of a new ball park, tennis courts, etc.

A new project is now being formulated to continue this work during the coming year.

We, at this time thank all who in any way contributed to the playground and assisted the Commission during the past year.

Respectfully submitted,

KENNETH G. FOWLE,
CLAYTON K. TURNER,
BURTON C. LAFAVER,
CHARLES BISHOP,
ARTHUR HOYT,

Merrimac Playground Commission

REPORT OF THE TOWN FOREST COMMITTEE

To January 1, 1941

To the Selectmen of the Town of Merrimac:

No trees were set in the Forest last year, we have set to date 119,000 trees, which are making a fine growth.

$500.00 was appropriated for use of the Town Forest Committee.

Cutting and Supervising 98½ Cords Wood	$250.00	
Mowing and Clearing Fire Lanes	125.50	
Mowing Bushes and Pruning 31 Acres	124.31	
		$499.81
Returned to Town 98½ cords at $4.50.....	$442.25	
6 Cords from 1939 at $2.50.....	15.00	
8 Cords Welfare at $2.50.....	45.00	
4 Shade Trees for Street.....	8.00	
		$510.25

The Committee decided that with the large area to cover in weeding and thinning and with the small appropriation, instead of planting more trees it would be better at this time to use the appropriation to thin and clear undesirable growth in the older trees.

We have 20 acres of Fire Lanes which must be cleared each year. The $250.00 appropriated for cutting wood for Welfare last year was a clear saving of more than that amount to the Town.

JAMES T. COLGAN,
RUSSELL B. KELLY,
SAMUEL C. DOUST,

Town Forest Committee.

REPORT OF TRUSTEES OF KIMBALL PARK

To the Selectmen and Citizens of Merrimac:

As Trustees of Kimball Park, we submit the following report:

Active Account

Received:

Cash on hand January 1, 1940	None	
From Weed Fund	14.50	
From Kimball Fund	53.00	
		$67.50

Expended:

Care of grounds	$63.60	
Tools	3.90	
		$67.50

Trust Funds

Balance Weed Fund, Jan. 1, 1940	$2,001.93	
Balance Kimball Fund, Jan. 1, 1940	1,060.92	
Interest Weed Fund 1940	50.34	
Interest Kimball Fund 1940	26.68	
		$3,139.87

Withdrawn Weed Fund	$50.00	
Withdrawn Kimball Fund	17.50	
Balance Weed Fund, Jan. 1, 1940	2,002.27	
Balance Kimball Fund, Jan. 1, 1940	1,070.10	
		$3,139.87

Respectfully submitted,

HERMAN F. DAVIS,
JOHN W. KIRKPATRICK,
CHARLES A. LANCASTER,

Trustees Kimball Park.

REPORT OF TRUSTEES OF MERRIMAC PUBLIC LIBRARY

To the Citizens of the Town of Merrimac:

The Trustees of the Merrimac Public Library present the following report, for the calendar year of 1940—the sixty-fourth annual report.

The home use of books, of which 1311 were non-fiction and 1911 juvenile, totaled 17,424 for the year. The use of material within the Library for reference and study is for the most part unrestricted, and is, therefore, impracticable to record. The monthly deliveries were as follows:

January	1633	July	1023
February	1646	August	1112
March	1910	September	1238
April	1878	October	1482
May	1405	November	1487
June	1391	December	1219

Fines collected and paid to the Town Treasurer amounted to $99.56.

The financial report of the management of your Library will be included in the Town Accountant's report, as in previous years.

During the year the Library received by purchase and gifts 330 volumes. The Board of Trustees appreciates the generous assistance of those who have contributed books and magazines and wishes to express publicly its thanks to the donors of them.

During the year the Library displayed on its bulletin boards numerous exhibitions of art work from the public schools. With the cooperation of the Parent-Teachers Association, the Library sponsored a weekly story-telling hour from March 9 to May 11 inclusive; a total of 234 children from the first six grades in school attended. On May 18th the seventh grade of Junior High School presented the puppet show, "Cinderella," at the Library

under the direction of Mrs. Henry H. Dewar, teacher, and Miss Annie A. Kelly, art supervisor, with an attendance of 91. During Book Week in November, Mrs. Dewar conducted a story hour with 49 children present.

As Trustees of the Library, we wish to express our appreciation of the assistance and cooperation extended by the several story tellers.

Your trustees recommend that $1,000.00 be appropriated for the year 1941.

Respectfully submitted,

ALVIN F. HEATH,
ABBIE W. SARGENT,
GRACE F. GIBBS,
JOHN B. JUDKINS,
MINNIE S. HALE,
ETHEL B. WHITING,

Trustees of Public Library.

REPORT OF INSPECTOR OF WIRES

To the Honorable Board of Selectmen:

Buildings Inspected	65
Factories	3
Gas Stations	12
Wiring defective	1
Neon Signs	18
Entrance changes	6
New Services	13

Respectfully submitted,

IRVINE G. BURBECK,

Inspector of Wires.

REPORT OF THE TOWN ACCOUNTANT

To the Honorable Board of Selectmen:

I hereby present the Annual Report of the Town Accountant in accordance with Chapter 41, Section 60, of the General Laws. I have also presented all such financial matters as may be of general interest.

I express herewith my appreciation of the co-operation and courteous assistance rendered by you and all the other Town Officials in complying with the requirements of our system.

Respectfully submitted,

W. HAROLD WHITING,

Town Accountant

RECEIPTS—GENERAL

Taxes:		
Current Year—		
Poll, Personal, Real Estate	$47,354.52	
Previous Years—		
1939 Poll, Personal, Real Estate	14,058.83	
1938 Poll, Personal, Real Estate	13,121.17	
1937 Poll, Personal, Real Estate	651.60	
1936 Poll, Personal, Real Estate	189.40	
1935 Poll, Personal, Real Estate	65.52	
1934 Poll, Personal, Real Estate	66.30	
		$75,507.34

From Commonwealth:

Special State Taxes—

Income Tax	$3,990.41		
Income Tax	4,148.78		
Business, Corporation	2,095.30		
Veterans' Exemptions	105.11		
Business Corporations	158.67		
Gas & Electric 1940	18.31		
Gas & Electric 1939	12.80		
		$10,529.38	
Tax Titles Redeemed		3,023.06	
Total from Taxes			$89,059.78

Licenses and Permits:

Liquor	$1,475.00		
All Other	168.50		
		$1,643.50	

Fines and Forfeits:

Court Fines	$104.80		
		$104.80	
Total from Licenses and Permits and Fines and Forfeits			$1,748.30

Grants and Gifts:

State Mass. School Fund	$3,693.77		
Dog Licenses	155.27		
Total from Grants and Gifts			$3,849.04

Privileges—

Motor Excise 1940	$5,296.27		
Motor Excise 1939	228.00		
Motor Excise 1938	8.34		
Motor Excise 1937	57.57		
Total from Privileges			$5,590.18

Special Assessments—

Moth 1940	$35.50	
Moth 1939	9.66	
Moth 1938	15.81	
Moth 1937	6.85	
Moth 1936	.50	
Moth 1935	.40	
Total from Special Assessments		$68.72
Total Receipts from General Revenue		$100,316.02

RECEIPTS—COMMERCIAL REVENUE

General Government:

Rent of Hall	$24.00	
Rent Offices	668.00	
		$692.00

Protection of Persons and Property:

Sealers' Fees	$43.32	
Dept. Pub. Works Div. Highway	15.81	
Inspector Animals	50.00	
		$109.13

Board of Health:

Comm. of Mass. T.B. Sub.	$393.57	
Health Nurse Fees	127.00	
		$520.57

Highways:

Town hire Road Machinery	$1,274.54
Loan Ch. 90	860.00
Sale Road Materials	7.50
Sale Plow	50.00
Loan Ch. 81	4,650.00
Ch. 81 Reimbursements	4,098.80

Ch. 90 Reimbursements.....	499.76	
Ch. 90 Reimbursements.....	860.00	
Ch. 504 Acts 1939	3,928.56	
		$16,229.16

Charities:

State Temporary Aid	$5,248.01	
State Old Age	15,897.00	
State Mothers' Aid	231.71	
Cities and Towns Temporary aid	1,134.89	
Individuals Old Age	120.80	
Individuals Welfare	55.17	
Old Age U. S. Grant	21,970.10	
Old Age Admx. U. S. Grant	732.27	
A. D. C., U. S. Grant	669.50	
A. D. C. Admx., U. S. Grant	9.09	
Cities and Town Old Age....	280.69	
Individual A. D. C.	4.50	
Indigent Persons	30.00	
Cities and Towns Soldiers..	54.00	
		$46,437.73

Public Library:

Fines	$99.56	
Trust Funds	897.50	
		$997.06

Kimball Park:

Trust Funds	$67.50	
		$67.50

Cemeteries:

Sale of lots	$290.00	
Trust funds perpetual care..	1,788.27	
		$2,078.27

Public Service Enterprises:

Light and Water Departments—

Light—

Consumers' deposits	$285.00	
Street Lights	3,595.83	

Sale of Light	26,019.98	
Sale of Power	8,983.10	
Miscellaneous sales	2,748.55	
		$41,632.46

Water—

Meter Rates	$11,092.10	
Miscellaneous sales	2,021.50	
		$13,113.60

Interest:

Taxes 1940	$12.80	
Taxes 1939	278.99	
Taxes 1938	499.75	
Taxes 1937	21.61	
Taxes 1933	.09	
Releases	12.00	
Costs	21.06	
Int., costs Tax Titles	626.66	
		$1,472.96

Schools:

Vocational	$30.00	
Tuition	351.23	
Supt. Small Schools	483.34	
Sale material	.40	
Town Newton (Tuition)	90.00	
Zenas Lovell Co.	1.50	
		$956.47

Total Commercial Revenue $124,306.91

NON-REVENUE AND MISCELLANEOUS RECEIPTS

Temporary Loans	$40,000.00
Tax Titles	6,900.00
Sale Tax Possessions	473.00
Town Clerk, Dogs	189.60

Rent Possessions (Tax Titles)	217.75	
Check Returned Fire Dept.....	5.00	
West Newbury WPA check uncashed	23.04	
Sale Hay and Wood	8.00	
Sale Loam	40.00	
Telephone reimbursements	1.45	
Fire Loss	47.00	
John Hancock Insurance Co...	13.00	
Water Tailings	20.00	
Excess Interest Tax Titles.....	78.15	
Ch. 90 Check for sale material	4.00	
Returned fees, Registry	25.25	
Total non-revenue and miscellaneous		$48,045.24

Total from General Revenue, Commercial Revenue, and Non-Revenue	$272,668.17
Cash Balance January 1, 1940	12,612.99
	$285,281.16

EXPENDITURES—GENERAL GOVERNMENT

Legislative:

Moderator, Salary	$12.00	
		$12.00

Selectmen's Department:

Chairman	$450.00	
Clerk	125.00	
Other Member	100.00	
Printing and postage	218.02	
Transportation	37.20	
Other Expenses	9.64	
		$939.86

Welfare Department:

Chairman	$200.00

Clerk	200.00	
Other Member	100.00	
		$500.00

Treasurer's Department:

Salary	$450.00	
Printing and postage	197.41	
All other expenses	280.42	
		$927.83

Town Clerk:

Salary	$225.00	
Printing and Postage	18.88	
All other expenses	29.60	
		$273.48

Assessor's Department:

Chairman	$275.00	
Other Two Members	375.00	
Printing, postage	64.21	
Transportation	7.00	
Forms	100.45	
		$821.66

Old Age Assistance:

Chairman	$200.00	
Clerk	300.00	
Other Member	100.00	
		$600.00

W. P. A. Co-Ordinator:

Salary	$400.00	
		$400.00

Accounting Department:

Salary	$1,300.00	
Printing, Postage	45.21	
Forms	42.24	
		$1,387.45

Registrars:

Salary	$112.50	
		$112.50

Collector's Department:

Salary 1936	$1.24	
Salary 1937	6.76	
Salary 1938	136.45	
Salary 1939	150.25	
Salary 1940	522.50	
Printing, postage	252.26	
Other expenses	98.79	
		$1,168.25

Election Officers:

Salary	$284.00	
		$284.00

Board of Registrar's Expenses:

Salary	$163.52	
Equipment	65.35	
		$228.87

Bonding Town Officers:

Deputy Collector	$10.00	
Clerk	5.00	
Clerk Light and Water	50.00	
Collector	150.00	
Treasurer	75.00	
		$290.00

Town Hall Repairs:

Repairs on Town Buildings	$54.83	
		$54.83

Town Hall Maintenance:

Janitor	$240.00	
Openings	233.00	

Fuel	423.06	
Light	59.21	
Janitors' Supplies	41.22	
Telephone	153.69	
Repairs	47.73	
		$1,197.91

Total General Government $9,198.64

PROTECTION OF PERSONS AND PROPERTY

Police:

Salary	$1,464.00	
Night Patrol	1,256.00	
Special Officers	307.20	
Transportation	225.45	
Telephone	109.90	
All other	82.35	
		$3,444.90

Fire:

Stewards	$110.00	
Supt. of Alarms	100.00	
Special Labor	11.37	
Care Truck	25.00	
Call Men	2,023.25	
Repairs	9.10	
Fuel	149.58	
Motor Expense	138.73	
Telephone	118.23	
Advertising	2.50	
Light	7.91	
All Other	97.70	
		$2,793.37

Fire Engineers:

Salary	$200.00	
		$200.00

Repairs to Air Tank, Fire Department:

Repairs to Tank	$748.05	
		$748.05

Moth Department:

Salary Superintendent	$344.25	
Labor	449.00	
Horse hire	28.00	
Equipment, supplies	78.75	
		$900.00

Sealer of Weights and Measures:

Salary	$90.00	
Forms	6.42	
Transportation	16.46	
		$112.88

Inspector of Wires:

Salary	$90.00	
		$90.00

Dog Officers:

Fees	$100.00	
		$100.00

Tree Warden:

Warden	$134.75	
Labor	83.25	
Equipment, supplies	31.60	
		$249.60

Town Forest:

Labor	$499.81	
		$499.81

Forest Warden:

Labor	$83.50	
Soda	14.25	
Gasoline	7.82	

Telephone	18.65	
Fuel	49.00	
		$173.22

Total for Protection of Persons and Property..... $9,311.83

HEALTH AND SANITATION

Inspector of Animals:

Salary	$100.00	
		$100.00

Inspector of Milk:

Salary	$20.00	
		$20.00

Inspector of Slaughtering:

Salary	$20.00	
		$20.00

Essex County T. B. Hospital:

Tuberculosis—		
Board and care		
Maintenance		
Assessment	$769.53	
		$769.53

Board of Health:

Care of dump	$156.00	
Care of Patients at Lakeville and Essex Sanatariums	563.60	
Burial cats and dogs	26.00	
Medical aid	118.00	
Bubbler	6.00	
Forms and postage	10.27	
		$879.87

Health Nurse:

Salary	$953.00	
Postage	.36	
Motor Expense	126.27	
		$1,079.63

Total Health and Sanitation $2,869.03

HIGHWAYS

Highway and Chapter 81:

Salary Supt.	$729.00	
Truck Driver	608.50	
Labor	2,719.30	
Trucks	502.50	
Tractor Driver	30.00	
Road Machine	106.82	
Material, supplies	3,388.19	
Town Tractor	130.00	
Town Truck	1,081.54	
		$9,295.85

Oiling Thickly Settled Streets:

Material cost	$500.00	
		$500.00

Highway Chapter 90:

Salary Superintendent	$70.80	
Truck Driver	58.50	
Labor	463.00	
Trucks	117.75	
Road Materials	564.45	
Equipment	8.00	
Town Truck	85.50	
		$1,368.00

Thickly Settled Roads:

Salary Supt.	$70.20	
Laborers	245.00	
Telephone	31.56	
Town Truck	21.00	
Material	127.33	
		$495.09

Sand Spreader:

Purchase of Spreader	$125.00	
		$125.00

Highway Ch. 498 Acts 1938:

Salary Supt.	$65.40	
Labor	129.00	
Town Truck	92.00	
Material	8.40	
		$294.80

Maintenance of Road Machinery:

Repairs to Plow	$111.62	
Repairs to Trucks	116.05	
Gas for Trucks	399.84	
Gas for Tractor	24.76	
Parts for Plow	77.33	
Parts for Truck	127.81	
Parts for Hone	51.09	
Tools	5.55	
Parts Grader	53.08	
Treads and Snaps	79.80	
		$1,046.93

Snow and Washouts:

Salary Supt.	$303.60
Laborers	973.00
Plowing	401.00
Teams	178.25

Trucks	67.50	
Town Truck	100.50	
Gasoline	20.67	
Telephone	5.89	
Tractor Driver	36.00	
Truck Driver	22.50	
Materials and Tools	77.72	
		$2,186.63

Rocks Bridge:

Assessment for 1939	$316.27	
		$316.27

Street Lighting:

Bill for 1939	$3,595.83	
		$3,595.83

Purchase of Snow Plow:

Purchase of Plow	$325.00	
		$325.00

Total for Highways $19,549.40

CHARITIES

Public Welfare:

State Institution	$240.00
Hale Hospital	65.59
Worcester Memorial Hospital	39.00
Mass. Eye and Ear Infirmary	8.25
Pondville Hospital	190.00
Amesbury Hospital	206.54
Private Nursing Home	613.76
Medical Aid and Medicine	1,205.06
Fuel	1,305.48
Clothing	446.75

Rent	1,869.00	
Groveries and Provisions	7,343.95	
Board and Care	2,516.79	
Cash	267.00	
Other Cities and Towns	761.43	
Burials	205.00	
Ambulance service	35.00	
All other	87.74	
		$17,406.34

Old Age Assistance:

Cash	$20,895.92	
Rent	13.00	
Clothing	3.00	
Fuel	5.30	
Board and Care	39.72	
Medical Aid and Medicine	3,278.01	
Other Cities and Towns	465.05	
Burials	300.00	
		$25,000.00

A. D. C., U. S. Grant:

Cash	$538.37	
Fuel	19.00	
Medical	13.85	
		$571.22

A. D. C. Admx. U. S. Grant:

Postage	$1.30	
		$1.30

Old Age Admx. U. S. Grant:

Postage and Supplies	$42.69	
Office Cabinet	36.68	
Transportation	25.00	
		$104.37

Old Age Assistance U. S. Grant:

Cash	$21,270.91	
Board and Care	66.00	
Fuel	25.75	
Medicine and Medical Care	1,960.10	
Burial	100.00	
		$23,422.76

Soldiers' Relief:

Cash	$1,460.00	
Clothing	70.94	
Board and Care	8.00	
Fuel	308.96	
Groceries and Provisions	1,287.84	
Rent	627.50	
Medical	187.24	
Axe Handle	.35	
		$3,950.83

Mothers' Aid:

Cash	$1,249.43	
Medical	135.90	
Fuel	63.25	
		$1,448.58

Total for Charities $71,905.40

SCHOOLS AND LIBRARY

School Department:

Total expended year 1940 itemized in detail in School Report classified as per State requirements	$28,648.44	
		$28,648.44

Vocational Aid:

Aid Given	$20.70	
		$20.70

School Committee:

Salary Chairman	$50.00	
Salary Clerk	75.00	
Salary Other Member	50.00	
		$175.00

Public Library:

Librarian	$500.00	
Labor on Floors	55.00	
Glass	.75	
Care of Grounds	133.15	
Supplies	7.85	
Light and Fuel	258.75	
Postage	6.75	
Books and periodicals	597.73	
		$1,559.98

Total for Schools and Library $30,404.12

RECREATION AND UNCLASSIFIED

Repairs to Tax Title Property:

Repairs to Property	$48.00	
		$48.00

Playground Commission:

Plate	$5.75	
Bubbler	6.00	
Legal Expense	5.00	
Steam Shovel	648.00	
Materials	25.18	
Printing, postage	3.00	
Labor on grounds	46.85	
		$739.78

Lighting Town Buildings:

Bill for 1939	$563.48	
		$563.48

Memorial Day:

Flags	$16.04	
Brushes	1.30	
Band	115.50	
Lumber	.40	
Asphaltum	1.12	
Truck hire	10.00	
Cleaning stone	5.00	
		$149.36

Printing Town Report:

Bill for 1939	$275.00	
		$275.00

Insurance:

Health Nurse	$40.80	
Town owned Blds.	164.02	
Trucks, pumper and Road Machinery	662.81	
Accident	243.75	
Com. Workmen	389.94	
Fire	51.25	
		$1,552.57

Interest:

Tax Title Notes	$187.43	
Revenue Loans	62.27	
Municipal Relief Loan	12.50	
Highway Ch. 81	28.19	
Relief Loan	12.50	
Chapter 90 Highway	3.89	
		$306.78

Municipal Loan Note:

Note paid	$1,000.00	
		$1,000.00

Vital Statistics:

Fees	$75.00	
		$75.00

Water in Town Buildings:

Bill for 1939	$317.64	
		$317.64

Water Extension Winter Street:

Installation of Service	$1,088.75	
		$1,088.75

Kimball Park:

Tools	$3.90	
Labor	63.60	
		$67.50

Total for Recreation and Unclassified $6,183.86

ENTERPRISES AND CEMETERIES

Public Service Enterprises:

Light	$33,018.17	
Consumers Deposits	230.00	
Water	10,358.37	
		$43,606.54

For Detail see Light and Water Report.

Cemeteries:

Labor	$1,062.50	
Equipment	191.02	
		$1,253.52

Improvement and Embellishment of Cemetery:

Labor	$58.50
Plants	61.52
Stone	76.78

Forms	12.00	
Dressing	32.00	
Fence	96.25	
Oil	47.49	
		$384.54

Total for Enterprises and Cemetery $45,244.60

UNCLASSIFIED

W. P. A. Sewing Unit:

Light	$18.06	
Machines	55.83	
Materials	186.60	
Rent	216.00	
First Aid	1.84	
Contribution to U. S. Govt.	1,380.00	
		$1,858.33

W. P. A. Commodity Distribution:

Ice, Heat and Light	$120.63	
Storage	40.00	
Truck	393.50	
Rent	144.00	
Office Supplies	24.00	
Cont. U. S. Gov.	265.14	
Supplies, Bags, Cartons etc	232.21	
		$1,219.48

W. P. A. Administration:

Postage	$1.15	
Transportation	22.40	
		$23.55

W. P. A. Snow Emergency:

Truck	$69.75	
		$69.75

W. P. A. Playground:

Bulldozer	$92.50	
Steam Shovel	240.00	
Blasting	3.97	
Tile	289.15	
Rental	5.00	
Surveying	3.00	
Tools	106.12	
Boots	11.20	
First Aid	.38	
Gas and Trucks	1,749.30	
		$2,500.62

W. P. A. Church Street Water:

Truck	$63.90	
Tools	15.44	
Dipper	.85	
Oil	1.95	
First Aid	1.20	
Pipe, Labor	78.60	
Gravel	3.00	
		$164.94

W. P. A. Moth:

Supervision	$405.05	
First Aid	8.66	
Tools	187.76	
Gasoline, Oil	177.66	
		$779.13

W. P. A. Farm to Market:

First Aid	$6.68	
Rental	10.00	
Gas, Oil, Trucks	3,639.63	
Gravel	449.25	
Tools	217.69	
		$4,323.25

W. P. A. Surveying Soldiers Graves:

Surveying	$23.04	
Supplies	19.45	
		$42.49

Total for Unclassified $10,981.54

OTHER PAYMENTS

Reserved for Payment Tax Title Loans:

Payment to State Treasurer	$3,796.06	
Dog Fees	189.60	
County Tax	2,658.19	
State Tax	7,402.34	
Ch. 81 Note Highway	300.00	
Ch. 90 Note Highway	500.00	
Revenue Loans	50,000.00	
Refund State Welfare	27.00	
Water Tailings	20.00	
Excise Refunds	67.08	
Real Estate Refunds	136.00	
Trust Funds Cemetery	1,075.00	
Library Trust Funds	337.50	
Total Other Payment		$66,508.77

Total Expenditures, Revenue and Non-Revenue	$272,157.19
Cash Balance, December 31, 1940	13,123.97
	$285,281.16

TABLE OF ACCOUNTS

	Appropriations	Balance	Transfers In	Transfers Out	Refunds and Receipts	Total	Payments	Balance
Moderator	$12.00					$12.00	$12.00	
Selectmen	1,075.00					1,075.00	939.86	135.14
Public Welfare	500.00					500.00	500.00	
Accountant	1,425.00					1,425.00	1,387.45	37.55
Treasurer	1,250.00					1,250.00	927.83	322.17
Tax Collector, 1940	1,400.00					1,400.00	873.55	526.45
Assessors	825.00					825.00	821.66	3.34
Town Clerk	275.00					275.00	273.48	1.52
Registrars of Voters	112.50					112.50	112.50	
Town Hall Maintenance	1,240.00					1,240.00	1,197.91	42.09
Bonding Town Officers	310.00					310.00	290.00	20.00
Election Officers	288.00					288.00	284.00	4.00
Police	3,450.00					3,450.00	3,444.90	5.10
Fire Engineers	200.00					200.00	200.00	
Fire Department	2,800.00					2,800.00	2,793.37	6.63
Sealer of Weights and Measures	130.00					130.00	112.88	17.12
Inspector of Wiring	95.00					95.00	90.00	5.00
Dog Officer	100.00					100.00	100.00	
Moth Department	900.00					900.00	900.00	
Tree Warden	250.00					250.00	249.60	.40

TABLE OF ACCOUNTS—(*Continued*)

	Appropriations	Balance	Transfers In	Transfers Out	Refunds and Receipts	Total	Payments	Balance
Town Forest	500.00					500.00	499.81	.19
Forest Fire Warden	150.00		23.22			173.22	173.22	
Board of Health	1,250.00			$300.00		950.00	879.97	70.13
Public Health Nurse	1,200.00					1,200.00	1,079.63	120.37
Inspector of Animals	100.00					100.00	100.00	
Inspector of Slaughtering	20.00					20.00	20.00	
Inspector of Milk	20.00					20.00	20.00	
Essex County T. B. Hospital	769.53					769.53	769.53	
Highway, Ch. 81	4,650.00			4.00	4,650.00	9,296.00	9,295.85	.15
Snow and Washouts	2,500.00		1,000.00			3,500.00	2,186.63	1,313.37
Sidewalks, Railings and Bridges	100.00					100.00		100.00
Rocks Bridge	800.00			483.73		316.27	316.27	
Street Lights	3,595.83					3,595.83	3,595.83	
State Aid	120.00					120.00		120.00
Public Welfare	18,000.00				30.17	18,030.17	17,406.30	623.83
Soldiers' Relief	3,600.00		500.00	12.00		4,088.00	3,950.83	137.17
Mothers' Aid or A. D. C.	1,500.00		12.00			1,512.00	1,448.58	63.42
Old Age Assistance	25,000.00					25,000.00	25,000.00	
School Committee	175.00					175.00	175.00	
School Department	28,500.00				156.77	28,656.77	28,648.44	8.33

TABLE OF ACCOUNTS—(*Continued*)

	Appropriations	Balance	Transfers In	Transfers Out	Refunds and Receipts	Total	Payments	Balance
Public Library	1,000.00				560.00	1,560.00	1,559.98	.02
Memorial Day	150.00					150.00	149.36	.64
Vocational Aid	300.00					300.00	20.70	279.30
Lighting Town Buildings	563.48					563.48	563.48	
Insurance	2,300.00			366.27		1,933.73	1,552.57	381.16
Reserve Fund	500.00			271.22		228.78		228.78
Interest	500.00			150.00		350.00	306.78	43.22
Cemeteries	1,000.00				263.27	1,263.27	1,253.52	9.75
Municipal Loan Note	1,000.00					1,000.00	1,000.00	
Vital Statistics	75.00					75.00	75.00	
Water in Town Buildings	317.64					317.64	317.64	
Printing Town Reports	275.00					275.00	275.00	
W. P. A. Co-Ordinator	400.00	69.33				469.33	400.00	69.33
W. P. A.	6,000.00	287.52	1,600.00		6,923.04	14,810.56	10,981.54	3,829.02
Playground	150.00		650.00			800.00	739.78	60.22
Oiling Streets	500.00					500.00	500.00	
Ch. 90 Roads	500.00		4.00		864.00	1,368.00	1,368.00	
Thickly Settled Roads	500.00					500.00	495.09	4.91
Sand Spreader	125.00					125.00	125.00	
Repairs to Air Tank, Fire Dept.	750.00					750.00	748.05	1.95

TABLE OF ACCOUNTS—(*Concluded*)

	Appropriations	Balances	Transfers In	Transfers Out	Refunds and Receipts	Total	Payments	Balance
W.P.A. State Co-Sponsored Road	1,600.00			1,600.00				
Water Extension, Winter Street	1,088.75					1,088.75	1,088.75	
Registrars Expense	250.00					250.00	228.87	21.13
Repairs Town Hall	100.00					100.00	54.83	45.17
	$129.132.73	$356.85	$3,789.22	$3,187.22	$13,447.25	$143,538.83	$134,880.76	$8,658.07

OTHER PAYMENTS NOT APPROPRIATED

	Balance Dec. 31 1939	Transfers In	Transfers Out	Refunds and Receipts	Total	Payments	Balance
Taxes 1938	$51.00				$51.00	$51.00	
Taxes 1940	85.00				85.00	85.00	
Excise 1940	67.08				67.08	67.08	
Water Failings	20.00				20.00	20.00	
Welfare	27.00				27.00	27.00	
Revenue Loans	30,000.00			40,000.00	70,000.00	50,000.00	20,000.00
Consumers' Deposits	645.00			285.00	930.00	230.00	700.00
State Aid, Highway	800.00				800.00	800.00	
State Tax	7,402.34				7,402.34	7,402.34	
County Tax	2,658.19				2,658.19	2,658.19	
Dog Fees				189.60	189.60	189.60	
Reserved for Payment T. T. Loan	3,796.06				3,796.06	3,796.06	
Collector, 1936	1.24				1.24	1.24	
Collector, 1937	6.76				6.76	6.76	
Collector, 1938	136.45				136.45	136.45	
Collector, 1939	150.25				150.25	150.25	
Ch. 498 Acts 1938	309.15				309.15	294.80	14.35
Maintenance Road Machinery		1,150.00			1,150.00	1,046.93	103.07
Aid to Dependent Children, U. S. Grant	53.74			669.50	723.24	571.22	152.02
Aid to Dependent Children, Admx. U. S. Grant	40.04			9.09	49.13	1.30	47.83

OTHER PAYMENTS NOT APPROPRIATED—(*Concluded*)

	Balance Dec. 31 1939	Transfers In	Transfers Out	Refunds and Receipts	Total	Payments	Balance
Old Age, U. S. Grant Admx.	495.36			732.27	1,227.63	704.37	523.26
Old Age, U. S. Grant	2,579.91			21,970.10	24,550.01	23,422.76	1,127.25
Trust Funds in Transit				1,412.50	1,412.50	1,412.50	
Reserve for Repairs Tax Title Property		48.00			48.00	48.00	
Kimball Park				67.50	67.50	67.50	
Light Maintenance	4,154.16		4,154.16	41,347.46	41,347.46	33,018.17	8,329.29
Water Maintenance	255.11			13,113.60	13,368.71	10,358.37	3,010.34
Imp. and Emb. Cemeteries		385.00			385.00	384.54	.46
Purchase Plow		325.00			325.00	325.00	
	$183,223.42	$5,697.22	$7,341.38	$133,243.87	$314,823.13	$272,157.19	$42,665.94

RECAPITULATION

Appropriations	$129,132.73		
Accounts Balances	54,090.69		
	$183,223.42		
Transferred to Accounts:			
To Maintenance Road Machinery	1,150.00		From Road Machinery
To Repairs Tax Title Property	48.00		From Reserve Fund
To Emp. and Emb. Cemetery	385.00		From Sale of Lots, 1939
To Purchase of Plow	325.00		From Road Machinery
To Fire Warden	23.22		From Reserve Fund
To Mothers Aid	12.00		From Soldiers' Relief
To Soldiers' Relief	300.00		From Board of Health
To Soldiers' Relief	200.00		From Reserve Fund
To Snow	483.73		From Rocks Bridge
To Snow	150.00		From Interest
To Snow	366.27		From Insurance
To W. P. A.	1,600.00		From Co-Sponsored Road, W.P.A.
To Playground	650.00		From Legal Expense, Playground
To Ch. 90	4.00		From Highways Ch. 81
		$188,920.64	

RECAPITULATION—(*Concluded*)

Transferred to Accounts:			
From Board of Health	$300.00		To Soldiers' Relief
From Ch. 81	4.00		To Ch. 90
From Rocks Bridge	483.73		To Snow
From Soldiers' Relief	12.00		To Mothers Aid
From Insurance	366.27		To Snow
From Reserve Fund	271.22		To Accounts Above
From Interest	150.00		To Snow
From Co-Sponsored Road	1,600.00		To W.P.A.
From Light Maintenance	4,154.16		To Reserve
		7,341.38	
		$181,579.26	
Refunds and Receipts		133,243.87	
		$314,823.13	
Payments		272,157.19	
Balances, Dec. 31, 1940		$42,665.94	

FINAL BALANCE, DECEMBER 31, 1940

Assets	
Cash Balance	$13,123.97
Light Depreciation Fund Cash	21,736.40
Taxes:	
1930	5.77
1931	.50
1933	15.55
1934	17.78
1935	62.28
1936 Poll	24.00
1936 Personal and Real	247.30
1937 Poll	212.00
1937 Personal and Real	548.25
1938 Poll	450.00
1938 Personal and Real	2,291.05
1939 Poll	482.00
1939 Personal and Real	17,801.80
1940 Poll	622.00
1940 Personal	1,919.00
1940 Real	35,944.38
Moth:	
1931	1.50
1936	11.90
1937	4.65
1938	1.05

Liabilities	
Revenue Loans	$20,000.00
Excise Revenue	1,098.31
Moth Revenue	54.59
Departmental Revenue	8,700.10
Tax Title Revenue	29,102.42
Excess and Deficiency	28,126.04
Light Revenue	338.62
Water Revenue	508.04
Old Age Due State	43.00
Consumers Deposits	700.00
Water Liens	99.00
Bond Premium	3.00
State Aid Tax	10.00
Overlay 1933	28.33
Overlay 1934	2.00
Overlay 1935	5.80
Overlay 1937	69.51
State Aid Highway Reimbursement Acc. Rec.	4,731.62
Old Age Tax 1933	1.00
Overlay Surplus	92.94
State Tax	5.74
Sale of lots 1940	290.00
Tax Collector	
1933	.45

FINAL BALANCE, DECEMBER 31, 1940

1939	9.09
1940	27.80
Excise:	
1931	4.97
1932	.80
1933	2.62
1934	5.36
1935	49.11
1936	133.83
1937	290.65
1938	110.42
1939	74.24
1940	493.69
Overlay 1939	165.44
Overlay 1936	66.30
Overlay 1938	562.28
Old Age Assistance Acc. Rec.	3,953.70
Health Acc. Rec.	261.43
Mothers Aid Acc. Rec.	401.50
*Welfare Acc. Rec.	4,054.20
Tax Titles	21,905.86
Tax Titles Possessions	7,196.56
County Aid to Highways Main St.	11.29
Advance for Town Office	10.00
Advance for Light and Water Office	125.00
1934	20.67
1935	53.61
1936	39.57
1937	118.04
1938	137.82
1939	299.85
1940	526.45
WPA Co-Ordinator	69.33
Ch. 498 Acts 1938 Highway	14.35
Main St. Ch. 90	163.86
Road Machinery	865.62
Aid to Dep. Children U. S. Grant	152.02
Aid to Dep. Children Admx. U. S. Grant	47.83
Old Age Admx. U. S. Grant	523.26
Old Age U. S. Grant	1,127.25
WPA East Main St. Sidewalks	1.34
WPA Water Ex. Church St.	140.34
WPA Drain Pleasant St. Merrimacport	106.56
WPA or other Federal or State Relief Projects	3,829.02
Light Maintenance	8,329.29
Light Depreciation	21,736.40
Water Maintenance	3,010.34
Overlay 1940	1,061.60

FINAL BALANCE, DECEMBER 31, 1940—(*Concluded*)

Light Acc. Rec. Light	282.74	
Light Acc. Rec. Misc.	55.88	
Water Acc. Rec. Rates	508.31	
Water Acc. Rec. Misc.	98.73	
	$136,384.93	$136,384.93

*The Welfare Accounts Receivable Balance of $4,054.20 is now a true balance as an actual asset, as $2,407.21 carried as an asset in this balance in previous years was as a result of the recent State Audit abated in July 1940, being for amounts uncollectable paid by the Town of Merrimac on State Settlement cases prior to May 1, 1935 for which amount of $2,407.21 no list of identification of individual cases has ever been found by the present Town Accountant or State Auditors, this matter being referred to in the Summary of State audit presented in another part of this report.

TRUST FUNDS

Cash in Custody of Town Treasurer	$55,072.08	Library Funds	$1,994.67
		Thos. H. Hoyt Funds	22,670.67
		Kimball Park Funds	3,072.37
		Cemetery Perpetual Care	27,334.37
	$55,072.08		$55,072.08

LIABILITIES

Net Debt			
Temporary Loans	5,510.00	Ch. 90 State Highway Reimbursement	860.00
		Ch. 81 State Highway Reimbursement	4,650.00
	$5,510.00		$5,510.00
Fixed Debt	22,143.64	Municipal Relief Loan	$1,000.00
		Tax Title	1,493.64
		Tax Title	3,750.00
		Tax Title	5,000.00
		Tax Title	4,000.00
		Tax Title	2,400.00
		Tax Title	4,500.00
	$22,143.64		$22,143.64

CEMETERY PERPETUAL CARE FUNDS

NAME	Original Amount	Dec. 31, '39 Balance	Interest	With-drawn	Dec. 31, '40 Balance
M. E. Sargent	$100.00	$115.05	$2.89	$3.00	$114.94
Eliza M. Sawyer (Thos. Sawyer lot)	114.00	114.28	2.87	2.00	115.15
Emily S. Goodwin (Patten Sargent lot)	250.00	297.28	7.46	4.50	300.24
John L. and Sophia Merrill	200.00	234.82	5.89	9.00	231.71
Moses Goodrich	100.00	101.75	2.55	2.50	101.80
W. A. Paine (Henry Sargent lot)	50.00	52.10	1.30	2.00	51.40
J. E. Prescott	200.00	211.70	5.32	6.00	211.02
Rhoda S. Poore (Daniel Poore lot)	400.00	402.75	10.12	9.90	402.97
Rhoda S. Poore (Frederic Sargent lot)	200.00	295.37	7.43	10.50	292.30
Otis W. Little	200.00	268.84	6.75	10.50	265.09
Susan G. Sargent (Westerly half J. B. Sargent lot)	75.00	87.71	2.19	3.50	86.40
Henrietta B. Sargent (Wm. P. Colby lot)	250.00	365.97	9.19	10.75	364.41
Caroline S. Noyes (Somerby Noyes lot)	100.00	103.17	2.59	4.00	101.76
Adeline Whittier	100.00	110.83	2.78	10.00	103.61
Warren Sargent	100.00	102.40	2.57	3.00	101.97
Ruth C. Rowell (Jacob Rowell and Charles Dow lot)	200.00	297.43	7.47	7.50	297.90
Sara Pattee (Asa Ford, and Sarah Pattee lot)	175.00	206.24	5.18	10.00	201.42
Sara Pattee (Wm. Gunnison lot)	125.00	127.48	3.20	5.00	125.68
I. A. Little	337.87	358.40	9.01	11.15	356.26
John Bancroft	50.00	50.78	1.27	1.00	51.05
Aaron Bancroft	50.00	50.36	1.26	1.00	50.62

CEMETERY PERPETUAL CARE FUNDS—(*Continued*)

NAME	Original Amount	Dec. 31, '39 Balance	Interest	With-drawn	Dec. 31, '40 Balance
Thomas D. Nelson	150.00	153.67	3.85	5.00	152.52
Mabel Shepardson (Isaac Jones lot)	100.00	100.99	2.53	2.00	101.52
Henry E. Crosby	125.00	125.03	3.14	3.17	125.00
A. Linda Little	150.00	181.62	4.55	6.00	180.17
Etta H. Colby	100.00	102.06	2.57	4.00	100.63
Mrs. Gilman Hoyt	100.00	107.33	2.69	3.00	107.02
Phineas Chase	100.00	100.51	2.51	2.00	101.02
Charles. A. Bridges	100.00	100.69	2.51	2.00	101.20
Louise Clement	100.00	135.83	3.40	7.00	132.23
Carrie C. Noyes	150.00	160.31	4.03	6.00	158.34
W. O. Smiley (Wm. and Francis Smiley)	100.00	106.16	2.67	4.00	104.83
Hattie and Carrie Baxter	100.00	111.18	2.79	4.00	109.97
Parmelia C. Trefethen (Ephraim Trefethen)	100.00	125.36	3.14	4.00	124.50
Ida E. Stevens	125.00	130.44	3.28	4.00	129.72
Mary A. Chase (Wm. G. and Mary A. Chase lot)	100.00	107.38	2.69	4.00	106.07
Stuart, Chase and Sargent	150.00	155.32	3.90	4.50	154.72
Charles A. Noyes (Charles H. Noyes lot)	75.00	75.79	1.89	2.00	75.68
Mason W. R. Downing (John Sargent and Icabod Nichols lot)	125.00	127.45	3.20	3.00	127.65
William Gilday	200.00	200.00	5.03	5.00	200.03
Moses Stevens	100.00	106.87	2.68	4.00	105.55
Elizabeth M. Cooper (James Cooper lot)	100.00	102.68	2.57	3.00	102.25

CEMETERY PERPETUAL CARE FUNDS—(*Continued*)

NAME	Original Amount	Dec. 31, '39 Balance	Interest	With-drawn	Dec. 31, '40 Balance
Amos Weed	100.00	108.53	2.71	3.00	108.24
E. Fannie Bradley (Daniel H. Bradley)	100.00	106.95	2.68	1.00	108.63
Porter Sargent	150.00	150.77	3.78	3.00	151.55
Addie F. Sawyer (Chas. W. Sawyer lot)	100.00	100.74	2.51	2.00	101.25
Mellville S. Gibbs	50.00	50.70	1.27	1.50	50.47
Arthur C. Sargent	100.00	108.84	2.73	3.00	108.57
Heirs of A. R. Kimball	100.00	101.66	2.54	3.00	101.20
Geo. E. Ricker (Capt. J. W. Sargent lot)	100.00	101.43	2.54	3.00	100.97
Alfred G. Wells (A. G. Wells, R. K. Nichols and Patriquin)	200.00	227.83	5.72	20.50	213.05
Stephen C. Parsons	200.00	231.50	5.82	4.00	233.32
Alfred H. Colby (A. M. Colby lot)	100.00	100.86	2.53	2.00	101.39
Geo. S. Sargent	100.00	101.85	2.55	4.00	100.40
Frank Ward	200.00	233.78	5.86	6.00	233.64
R. W. Sargent and D. A. Moulton	100.00	108.41	2.71	4.00	107.12
Samuel C. Pease	150.00	153.66	3.85	6.00	151.51
Agnes F. Judkins (Geo. W. and Olive O. Judkins)	150.00	166.22	4.18	5.00	165.40
Willard D. Sargent (Edward P. Sargent lot)	200.00	256.75	6.44	5.00	258.19
Everett Carleton (Richard Stoyle lot)	100.00	105.30	2.64	6.00	101.94
A. E. Porter (S. L. Porter and Mary Emery lot)	150.00	169.81	4.25	4.00	170.06
Donald Mac Diarmid	150.00	176.94	4.44	4.00	177.38
William H. Young	100.00	102.49	2.57	3.69	101.37

CEMETERY PERPETUAL CARE FUNDS—(*Continued*)

NAME	Original Amount	Dec. 31, '39 Balance	Interest	With-drawn	Dec. 31, '40 Balance
Mary A. Hoyt (Thos. Hoyt lot)	200.00	209.24	5.25	4.00	210.49
Willard D. Sargent (Capt. Moses Sargent lot)	100.00	105.55	2.64	3.50	104.69
Willard D. Sargent (Moses Sargent lot)	100.00	102.55	2.57	3.50	101.62
Lilla P. Larraway (H. W. Larraway lot)	100.00	105.36	2.64	3.00	105.00
Warren E. Wallace	100.00	127.15	3.19	3.00	127.34
Justin Clement	75.00	88.46	2.21	3.00	87.67
Emma P. Emerson (Alfred Chase lot)	100.00	101.79	2.55	3.00	101.34
John W. Foster	150.00	162.71	4.08	4.00	162.79
John H. Cleary	100.00	106.00	2.67	4.00	104.67
M. A. Gassett	100.00	106.76	2.68	3.50	105.94
J. W. Johnson	100.00	100.64	2.51	2.00	101.15
William Greeley	100.00	107.95	2.70	4.50	106.15
Moses S. Brown	100.00	101.31	2.54	3.75	100.10
John B. Judkins	350.00	517.53	13.00	10.65	519.88
Henry C. Fox	100.00	108.87	2.73	4.00	107.60
Geo. G. Larkin (Little and Larkin and Oliver Larkin lot)	200.00	305.86	7.67	4.50	309.03
Addie Hurley	100.00	101.37	2.54	3.00	100.91
Jacob F. Crosby	100.00	102.72	2.58	3.50	101.80
Willis H. Scott	75.00	85.60	2.14	4.00	83.74
Herbert F. Chase (Enoch Chase lot)	100.00	101.91	2.55	3.00	101.46
Joseph H. Leavitt (Daniel O. Leavitt lot)	100.00	111.92	2.80	4.00	110.72

CEMETERY PERPETUAL CARE FUNDS—(*Continued*)

NAME	Original Amount	Dec. 31, '39 Balance	Interest	With-drawn	Dec. 31, '40 Balance
William Betts	150.00	161.48	4.05	4.00	161.53
Horace J. Batchelder	200.00	206.61	5.19	6.00	205.80
James D. Pike	100.00	108.62	2.71	4.50	106.83
Gustavus D. Veal (G. D. Veal and Geo. Grant lot)	100.00	101.07	2.54	3.00	100.61
Edward C. Sherman	100.00	101.40	2.54	3.00	100.94
Charles E. Rowell	150.00	152.64	3.83	5.00	151.47
Erastus Sargent	100.00	109.29	2.74	7.00	105.03
Mary E. Robinson	150.00	166.48	4.18	4.00	166.66
Chas. A. Wallace and Helen Chamberlain lot	100.00	101.00	2.54	3.00	100.54
Frank C. Williams	100.00	105.04	2.64	4.00	103.68
Mellville A. Cunningham	100.00	106.16	2.67	4.00	104.83
Daniel M. Means	100.00	102.59	2.57	4.00	101.16
Conrad Kippenberger	50.00	50.92	1.27	1.00	51.19
Judson S. Jewett	100.00	106.81	2.68	4.00	105.49
Herbert C. Oak	150.00	151.11	3.80	3.00	151.91
Walter L. Chaloner	200.00	202.39	5.08	4.00	203.47
Benjamin Rowell	50.00	70.92	1.77	2.00	70.64
Moses Sawyer	50.00	66.82	1.67	2.00	66.49
Chas. S. Lockwood	100.00	103.09	2.59	4.00	101.68
Fred B. Porter	100.00	104.76	2.63	3.00	104.39
Rufus H. Bennett	100.00	109.10	2.74	2.00	109.84

CEMETERY PERPETUAL CARE FUNDS—(*Continued*)

NAME	Original Amount	Dec. 31, '39 Balance	Interest	With-drawn	Dec. 31, '40 Balance
Thomas H. Hoyt	150.00	154.86	3.88	5.75	152.99
N. L. and Ella S. Howe	100.00	109.06	2.74	3.46	108.34
Edmund Ricker	100.00	100.63	2.51	2.00	101.14
Tappan Sargent and Franklin Mason	100.00	103.85	2.60	3.00	103.45
Austin W. Sawyer	100.00	105.85	2.65	3.00	105.50
George H. Tilton	100.00	109.59	2.74	3.50	108.83
Moses S. Flanders	50.00	55.07	1.38	3.00	53.45
Fred W. Cate	150.00	151.07	3.79	3.00	151.86
Fred W. Cote	100.00	100.66	2.51	2.00	101.17
Mary A. Noyes	100.00	111.61	2.80	3.00	111.41
Clara M. Kendall	200.00	217.77	5.46	4.50	218.73
Daniel W. Gould	100.00	100.98	2.53	2.50	101.01
David Tewksbury and Thos. Merrill	150.00	152.76	3.83	3.50	153.09
Stephen Nichols	100.00	100.85	2.53	2.00	101.38
Betsy A. Veal	100.00	101.49	2.54	2.00	102.03
Frank H. Hargraves	100.00	101.72	2.54	3.00	101.26
John W. Logan	100.00	101.31	2.54	3.00	100.85
Charles Colman	100..00	103.02	2.59	3.00	102.61
Julia Whaland	150.00	161.10	4.05	4.00	161.15
Norman S. Cole	100.00	100.57	2.51	2.00	101.08
Mary Ordway	100.00	100.96	2.53	2.00	101.49

CEMETERY PERPETUAL CARE FUNDS—(*Continued*)

NAME	Original Amount	Dec. 31, '39 Balance	Interest	With-drawn	Dec. 31, '40 Balance
John T. Lovett	150.00	152.40	3.83	3.00	153.23
William H. Franklin	100.00	101.34	2.54	3.00	100.88
Helen G. Linden	100.00	101.39	2.54	3.00	100.93
Clifton B. Heath	150.00	155.55	3.90	4.00	155.45
Mary E. Sargent (Orlando Sargent lot)	100.00	101.05	2.54	2.50	101.09
John K. Sargent	100.00	112.47	2.81	1.00	114.28
Mary H. Sargent (Hayden Sargent)	100.00	100.63	2.51	2.00	101.14
Roswell J. Eaton	100.00	101.81	2.55	2.50	101.86
John E. Currier (Joshua Currier lot)	150.00	157.98	3.95	4.00	157.93
John E. Currier	125.00	126.23	3.17	3.00	126.40
Single Graves	90.00	90.77	2.27	3.00	90.04
Annie M. Sargent (John L. Sargent lot)	125.00	129.12	3.24	3.00	129.36
Fred R. Weed	200.00	227.19	5.72	17.50	215.41
Mary J. Murphy (J. H. Murphy lot)	100.00	100.62	2.51	2.00	101.13
Edward H. Preble	125.00	129.05	3.24	3.00	129.29
Edwin S. Lane	100.00	100.86	2.53	2.00	101.39
Eldridge D. Young	100.00	104.84	2.63	5.50	101.97
Harriet E. Story (F. A. Sargent and Story lot)	100.00	101.95	2.55	3.00	101.50
Mary E. Hoyt	150.00	154.86	3.88	4.00	154.74
Philip E. Quimby	100.00	103.12	2.59	3.00	102.71
Rebecca P. Little (Albert Sargent lot and Edmund Sargent lot)	200.00	203.95	5.12	3.50	205.57

CEMETERY PERPETUAL CARE FUNDS—(*Continued*)

NAME	Original Amount	Dec. 31, '39 Balance	Interest	With-drawn	Dec. 31, '40 Balance
Clarence T. Allison	100.00	101.50	2.54	2.50	101.54
Sarah B. Titomb (Eva J. Titcomb lot)	100.00	101.15	2.54	2.50	101.19
John Heald (Isaac Heald lot)	200.00	213.28	5.35	3.00	215.63
Jennie Prescott (George S. Prescott lot)	100.00	101.04	2.54	3.00	100.58
Annie Tuttle (Amos Small—Lawson lot)	100.00	106.81	2.68	1.00	108.49
Benjamin F. Sargent	300.00	314.49	7.91	4.50	317.90
Ralph H. Sargent	100.00	100.88	2.53	2.00	101.41
Fullington-Ashley lot	100.00	100.60	2.51	2.00	101.11
Laura Patten (T. Hayden Patten lot)	200.00	206.40	5.18	4.50	207.08
George G. Crouse	100.00	100.58	2.51	2.00	101.09
Nellie M. Hall (Thomas Fraser lot)	100.00	101.36	2.54	2.50	101.40
Lottie Hopkins (Nichols and Hopkins lot)	100.00	101.92	2.55	3.00	101.47
Louise C. Brackett (William C. Russell lot)	100.00	100.60	2.51	2.00	101.11
Marion Armstrong (Armstrong and McInnis lot)	400.00	404.94	10.16	9.00	406.10
Theodore L. Hayes	100.00	101.34	2.54	3.00	100.88
Frank M. Haynes	100.00	104.93	2.63	2.50	105.06
F. L. Parker	150.00	153.91	3.85	2.50	155.26
Dr. F. E. Sweetsir	350.00	351.54	8.83	7.50	352.87
William Pettigrew	100.00	107.18	2.69		109.87
Fred S. Hardwick	100.00	101.11	2.54	3.00	100.65
J. Melvin Clement	100.00	102.95	2.58	4.50	101.03

CEMETERY PERPETUAL CARE FUNDS—(*Continued*)

NAME	Original Amount	Dec. 31, '39 Balance	Interest	With-drawn	Dec. 31, '40 Balance
Edwin S. McKay	100.00	101.68	2.54	2.50	101.72
Henry A. Stickney	150.00	152.71	3.83	3.00	153.54
B. F. Hardwick	150.00	157.97	3.95		161.92
Emma L. Sargent (Orlando Sargent)	150.00	152.39	3.83	3.00	153.22
Emma L. Sargent (O. F. Seavey, M. D. lot)	150.00	151.88	3.80	4.50	151.18
Elsie G. Mathews	200.00	203.16	5.10	2.50	205.76
Sarah A. Spiller (Frank Burnham lot)	200.00	206.73	5.19	3.00	208.92
Lettie F. Whitney (Herbert C. Whitney lot) *200.00	100.00	102.51	2.57	2.50	302.58
Fred W. Mathison	100.00	101.55	2.54	2.50	101.59
Minnie A. Chapman (Judson Webster lot)	125.00	127.24	3.19	2.50	127.93
Frederick W. Carter	200.00	202.53	5.09	2.50	205.13
Ethel A. Goodwin (Charles H. Goodwin lot)	100.00	100.51	2.51		103.02
Lucy J. Bagley (Mrs. Clarence J. Bagley lot)	100.00	100.51	2.51		103.02
Samuel W. Condon	150.00	151.14	3.80		154.94
Samuel L. Porter (Joseph W. Porter lot)	150.00	151.64	3.80	3.00	152.44
Benjamin B. Wood	150.00	151.35	3.80	3.00	152.15
Mary Belle Brown	100.00	101.25	2.54	3.00	100.79
Norman M. Hunter	200.00	201.25	5.05	3.00	203.30
Ida C. Tobey	100.00	100.21	2.51	1.00	101.72
John E. Bean	75.00	75.00	1.88	1.00	75.88
Mary E. Tuxbury	150.00	150.00	3.77	2.00	151.77

*Added since Jan. 1, 1940

CEMETERY PERPETUAL CARE FUNDS—(*Concluded*)

NAME	Original Amount	Dec. 31, '39 Balance	Interest	With-drawn	Dec. 31, '40 Balance
Maud G. Carter	100.00	100.00	2.30	1.50	100.80
ADDED SINCE DECEMBER 31, 1939					
Georgie G. Patten	100.00		1.67		101.67
Frank Glines (Glines-Bartlett lot)	150.00		.63		150.63
William Evans (Lucian Chapin lot)	50.00		.21		50.21
William Dwyer	50.00		.21		50.21
Delma M. Black and Adelena T. Jones	100.00		.21		100.21
Ruth Hargraves	100.00				100.00
Charles Stevens	100.00				100.00
Richard E. Sargent	125.00				125.00
R. C. Sargent fund (Edmund Fieldsend lot)	100.00				100.00
*875.00 *200.00		$26,310.13	$662.51	$713.27	$27,334.37

KIMBALL PARK FUNDS

Amos Weed	1,860.86	2,001.93	50.34	50.00	2,002.27
Judith Kimball	1,000.00	1,060.92	26.68	17.50	1,070.10
		$3,062.85	$77.02	$67.50	$3,072.37

* Added since Dec. 31, 1930

PUBLIC LIBRARY

James Whittier	$487.07	$664.80	$15.96	$60.00	$620.76
D. J. Poore	500.00	575.14	14.47		589.61
A. E. Goodwin	200.00	235.91	5.92		241.83
Laura Patten	500.00	529.17	13.30		542.47
Thomas H. Hoyt		10,077.85	255.32	500.00	10,170.67
			337.50		
Balances shown in Merrimac Savings Bank Books		12,082.87	642.47	560.00	12,165.34
Haverhill Savings Bank, T. H. Hoyt Fund		5,000.00	112.50	112.50	5,000.00
Danvers Savings Bank, T. H. Hoyt Fund		7,500.00	225.00	225.00	7,500.00
		$24,582.87	$979.97	$897.50	$24,665.34

PUBLIC SERVICE ENTERPRISE FUNDS

Merrimac Savings Bank—Electric Light—Depreciation Fund		$15,721.97	$395.49		$16,117.46
Provident Institution—Electric Light—Depreciation Fund		2,740.59	68.92		2,809.42
Pentucket Savings Bank—Electric Light—Depreciation Fund		2,740.50	68.93		2,809.52
		$21,203.06	$533.34		$21,736.40

WARRANT FOR ANNUAL TOWN MEETING

ESSEX, ss.

To James P. Donahue, one of the Constables of the Town of Merrimac,

GREETING:

In the name of the Commonwealth of Massachusetts, you are hereby required to notify and warn the legal voters of the Town of Merrimac to meet in Sargent Hall in Merrimac on

MONDAY, MARCH 3, 1941

at six o'clock in the forenoon to act on the following articles, namely:—

Article 1. To elect a Moderator for one year, Town Clerk for one year, three Selectmen for one year, three members of the Department of Public Welfare for one year, one Assessor for three years, Treasurer for one year, Collector of Taxes for one year, one member of the School Committee for three years, one Trustee of Cemeteries for three years, two Trustees of the Public Library for three years, one Trustee of Kimball Park for three years, one Commissioner of Playground for five years, one Commissioner of Municipal Light for three years, one Water Commissioner for three years, three Constables for one year, three Surveyors of Lumber and Measurers of Wood and Bark for one year, and a Tree Warden for one year.

In voting under this article the Polls may be closed not earlier than four o'clock P. M.

Article 2. To fix the compensation of the Collector of Taxes.

Article 3. To determine what sum of money shall be raised to defray the necessary and usual charges and expenses of the Town for the year 1941 and make appropriation for the same.

Article 4. To see if the Town will vote to appropriate the sum of one thousand dollars for the Maintenance of Road Ma-

chinery to keep road machinery in operation, said amount to be transferred from the Road Machinery account.

Article 5. To see if the Town will vote to authorize the Town Treasurer with the approval of the Selectmen, to borrow money from time to time in anticipation of the revenue of the financial year beginning Jannuary 1, 1942 and to issue a note or notes therefor, payable within one year, and to renew any note or notes as may be given for a period of less than one year in accordance with Section 17, Chapter 44, General Laws.

Article 6. To see if the Town will vote to authorize the Selectmen to appoint a Co-ordinator (for the term of one year) of W.P.A. or other Federal or State Relief projects, who may be a member of the Board of Selectmen and to fix the amount of compensation to be paid therefor, and to raise and appropriate a sufficient sum of money to pay for the same.

Article 7. To see if the Town will vote to raise and appropriate the sum of six thousand ($6,000.00) dollars to be expended under the supervision of the Selectmen for W.P.A. or other Federal or State Relief projects.

Article 8. To see if the Town will vote to fix the compensation of the members of the Merrimac Bureau of Old Age Assistance who may or may not be members of the Board of Public Welfare, said compensation to be paid from any available funds granted by the Federal Government for Administrative purposes.

Article 9. To see what action the Town will take to provide a list of candidates for the 1942 Citizens Caucus, whose nominees shall be placed on the ballot as candidates at the Annual Town Meeting of 1942.

Article 10. To see if the Town will vote to raise and appropriate the sum of two hundred and ninety ($290.00) dollars from the sale of Cemetery lots, such sum or part thereof, to be expended under the direction of the Cemetery Trustees for the "care, improvement and embellishment" of said Cemetery, according to Section 15 and Section 25 of Chapter 114 of the General Laws.

Article 11. To see if the Town will vote to raise and appropriate a sum of money to be placed at the disposal of the Playground Commission to be used at their discretion on the playground during the current year.

Article 12. To see if the Town will vote to raise and appropriate a sum of money for the purpose of oiling thickly settled streets (other than Chapter 81) or take any other action relative thereto.

Article 13. To see if the Town will vote to appropriate the sum of two hundred and forty eight dollars and twenty four cents (248.24) being unexpended balances of closed W.P.A. projects (East Main St. Sidewalk $1.34; Church St Water Extension $140.34; Pleasant St. Drain Merrimacport $106.56) said amount to be expended under the supervision of the Selectmen for W.P.A. or other Federal or State Relief projects.

Article 14. To see if the Town will vote to appropriate the sum of three thousand eight hundred and sixty five dollars and ninety four cents ($3,865.94) from the Electric Light Operating balance to be used by the Assessors with the estimated receipts to fix the tax rate for the year 1941.

Article 15. To see if the Town will vote to raise and appropriate the sum of five hundred ($500.00) dollars for the improvement of Chapter 90 (General Laws) Road Maintenance work, said sum of five hundred ($500.00) dollars or any portion thereof to be used in conjunction with any money which may be alloted by the State or County or both for this purpose.

Article 16. To see if the Town will vote to raise and appropriate the sum of five hundred ($500.00) dollars to be expended on highway work on thickly settled streets (other than Chapter 81).

Article 17. To see if the Town will vote to transfer the sum of three thousand ($3,000.00) dollars from the surplus revenue account to the estimated receipts for the year 1941 for the purpose of reducing the 1941 tax levy, subject to the approval of the Commissioner of Corporations and Taxation in accordance with Section 23, Chapter 59 of the General Laws, or take any action thereon.

Article 18. To see if the Town will vote to authorize the Town Treasurer with the approval of the Selectmen to sell at public auction, after first giving notice of the time and place of sale by posting such notice of sale in some convenient and public place in the Town fourteen days at least before the sale, property heretofore taken or which may be taken by the Town under Tax Title procedure, provided that the Town Treasurer with the approval of the Selectmen or their authorized agent may at the time of such public auction reject any bid which they may deem inadequate, or may after such auction has been held sell such property provided that in their estimation an adequate offer be made.

Article 19. To see if the Town will vote to raise and appropriate the sum of forty eight ($48.00) dollars to pay bill of Samuel C. Weiner for rent, said bill being rendered after January 10, 1941.

Article 20. To see if the Town will vote to regulate the use of the Town Hall for Basketball purposes or to take any other action relative thereto.

Article 21. To see if the Town will vote to raise and appropriate the sum of two hundred fifty ($250.00) dollars for Board of Registrars Expense under Chapter 427 and Chapter 440 of the Acts and Resolves of the General Court for the year 1938, said appropriation being made for the year 1941.

Article 22. To see if the Town will vote to raise and appropriate a sum of money sufficient to construct a new bridge at Mill St., or to build a temporary bridge or to take any other action relative thereto.

Article 23. To see if the Town will vote to raise and appropriate a sum of money sufficient to replace the doors, window frames, and panes on the westerly side of Sargent Hall being the frontage of the offices now occupied by departments of the Town of Merrimac and First National Bank of Merrimac or to take action relative thereto.

Article 24. To see if the Town will vote to raise and appropriate for 1941, Chapter 90 (General Laws) new construction work for resurfacing School St., southerly from Merrimac Square the sum of Fifteen Hundred Dollars ($1,500.00), said sum of Fifteen Hundred Dollars ($1,500.00) or any portion thereof to be used in conjunction with any money which may be alloted by the State or County or both for this purpose; the sum of Three Thousand Dollars ($3,000.00) or any portion thereof as a contribution from the State and the sum of Fifteen Hundred Dollars ($1,500.00) or any portion thereof as a contribution from the County being conditional on the amount appropriated for this purpose by the Town.

Article 25. To see if the Town will vote to raise and appropriate the sum of seven hundred dollars ($700.00) to be used by the Fire Department for the purchase of new hose.

Article 26. On petition of Camille Henry and twenty one others, to see if the Town will vote to accept as a town street the Billings Road, so called, a private way running from Bellmore Road to Mapleton Road, a distance 180 feet in length, as shown on a plan on file with the Town Clerk, provided the abutters will release the town from any damage which may be caused by laying out construction, and taking of land.

Article 27. On petition of Camille Henry and twenty one others, to see if the Town will vote to accept as a town street the Mapletonn Road, so called, a private way running from Billings Road to Pinehurst Road, being about 850 feet in length, as shown on a plan on file with the Town Clerk, provided the abutters will release the town from any damage which may be caused by laying out, construction and taking of land.

Article 28. On petition of Camille Henry and twenty one others to see if the Town will vote to resurface Billings Road from Bellmore Road to Mapleton Road approximately 300 feet, and Mapleton Road from Billings Road to Pinehurst Road, approximately 800 feet as a part of a W.P.A. project.

Article 29. To see if the Town will vote to raise and appropriate a sum of money sufficient to properly provide for the

care and maintenance of such soldiers and sailors graves in Merrimac cemeteries as are not properly cared for and maintained by private persons, in accordance with Chapter 115, Sec. 22 of the General Laws.

Article 30. On petition of Francis E. Bishop and thirty others to see if the Town will vote to accept as a town street the private way known as Meadow Avenue running from Fern Avenue about five hundred feet in length all as shown on a plan on file with the Town Clerk, provided the abutters will release the Town from any damages which may be caused by laying out, construction and taking of land.

Article 31. On petition of Francis E. Bishop and thirty others to see if the Town will vote to accept as a town street, the private way known as Fern Avenue running from Merrimac Avenue about five hundred feet in length all as shown on a plan on file with the Town Clerk, provided the abutters wil release the Town from any damages which may be caused by laying out, construction and taking of land.

Article 32. On petition of Francis E. Bishop and thirty others to see if the Town will vote to accept as a town street, the private way known as Merrimac Avenue running from the Amesbury Town Line about eight hundred and fifty feet in length all as shown on a plan on file with the Town Clerk, provided the abutters will release the Town from any damages which may be caused by laying out, constructing and taking of land.

Article 33. On petition of Albert O. Letter and thirty two others to see if the Town will vote to raise and appropriate a sum of money sufficient to extend water service seven hundred and ninety two feet on the Westminster Road with two hydrants, one about one hundred feet from West Main Street, the other hydrant at the extreme end, or to take any other action relative thereto.

And you are hereby required to serve this warrant by posting attested copies thereof in seven public places in said Town of Merrimac, at least seven days before said time of meeting.

Hereof fail not and make due return of this warrant with your doings thereon to the Town Clerk at the time and place of meeting aforesaid.

Given under our hands at Merrimac this third day of February 1941.

ALBERT P. WADLEIGH,
FREDERICK A. SMALL,
HAZEN M. EMERY,

Selectmen of Merrimac.

A true copy, attest.

JAMES P. DONAHUE,

Constable.

By virtue of the above warrant to me directed, I hereby notify and warn the legal voters of the Town of Merrimac to meet at the time and place and for the purpose therein expressed

JAMES P. DONAHUE,

Constable.

Merrimac, Mass., February 3, 1941.

REPORT OF THE FINANCE COMMITTEE

To the Citizens of the Town of Merrimac:

In accordance with the By-laws of the Town of Merrimac and the General Laws of the Commonwealth of Massachusetts, the Finance Committee recommend the following appropriations to be made for the year 1941:

Moderator		12.00
Selectmen Chairman	$450.00	
Selectmen Clerk	125.00	
Selectmen Other	100.00	675.00
Selectmen's Departmental Expenses		400.00
Public Welfare Chairman	200.00	
Public Welfare Clerk	200.00	
Public Welfare Other	100.00	500.00
Town Accountant Salary		1,300.00
Town Accountant Expenses		125.00
Treasurer Salary		450.00
Treasurer's Expense		800.00
Tax Collector Salary		800.00
Tax Collector Expenses		600.00
Assessors Chairman	275.00	
Assessors Other Two	375.00	650.00
Assessors' Expenses		175.00
Town Clerk		225.00
Town Clerk Expense		50.00
Registrars of Voters		112.50
Town Hall Maintenance:		
Janitor of Town Offices	240.00	
Maintenance	1,000.00	1,240.00
Town Hall Repairs		100.00
Bonding Town Officers		310.00
Election Officers		120.00
Police		3,450.00
Fire Engineers		200.00
Fire Department		2,800.00

Sealer of Weights and Measures		90.00
Sealer Weights and Measures Expense		40.00
Inspector of Wiring		90.00
Inspector of Wiring Expenses		5.00
Dog Officer (to cover fees)		100.00
Moth Department		950.00
Tree Warden		350.00
Town Forest		500.00
Forest Fire Warden		150.00
Board of Health		1,250.00
Public Health Nurse and Expense		1,200.00
Inspector of Animals		100.00
Inspector of Slaughtering		20.00
Inspector of Milk		20.00
Essex County T. B. Hospital		775.34
Highways and Chapter 81		4,650.00
Snow and Washouts		2,000.00
Sidewalks, Railings and Bridges		100.00
Rocks Bridge		1,125.00
Street Lights		3,352.40
State Aid		120.00
Public Welfare		17,500.00
Soldiers' Relief		3,600.00
Aid to Dependent Children		2,500.00
Old Age Assistance		25,000.00
School Committee Chairman	50.00	
School Committee Clerk	75.00	
School Committee Other	50.00	175.00
School Department		28,500.00
Public Library		1,000.00
Memorial Day		150.00
Vocational Aid		300.00
Lighting Town Buildings		513.54
Insurance		2,300.00
Reserve Fund		500.00
Interest		500.00
Cemeteries		1,000.00
Municipal Loan Note		1,000.00
Vital Statistics		75.00

Water in Town Buildings	340.00
Printing Town Reports	275.00
	$117,310.78

JOHN K. SARGENT,
W. H. FRANKLIN,
JAMES T. COLGAN,
HERMAN F. DAVIS,
HARRY A. PEASE,

Merrimac Finance Committee.

VOTE FOR OFFICERS, ANNUAL ELECTION

March 4, 1940

Votes Cast (555 Men, 490 Women), Total 1,045.

Moderator, for one year:

Clifford R. Howe, Forest Street	822
Blanks	223

Town Clerk for one year:

C. Howard Phillips, Church Street	858
Blanks	187

Selectmen, for one year:

Ralph L. Buzzelle, School Street	348
Hazen M. Emery, Judkins Court	496
Fred T. Hopkinson, Locust Street	376
Harold C. Lord, Grove Street	237
Frederick A. Small, East Main Street	496
Albert P. Wadleigh ,Church Street	573
Blanks	609

Board of Public Welfare, for one year:

Hazen M. Emery, Judkins Court	595
Fred T. Hopkinson, Locust Street	434
Andrew O. Nicol, Pleasant Street	229

John K. Sargent, Merrimac Street 311
Frederick A. Small, East Main Street 470
Ellen M .Wallace, Central Street 470
Blanks 626

Treasurer, for one year:

Roy C. Journeay Prospect Street 854
Blanks 191

Collector of Taxes ,for one year:

Edgar J. Davis, Main Street 122
Fred C. Twombly, Grove Street 853
Blanks 70

School Committee, for three years:

John H. Chipman, High Street 400
Willard T. Kelly, Birch Meadow Road 534
Blanks 111

Assessor, for three years:

Roscoe Child, Union Street 808
Blanks 237

Trustee of Cemeteries, for three years:

Charles L. Lancaster, School Street 511
Harry A. Morgan, Locust Grove Avenue 391
Blanks 143

Trustee of Kimball Park, for three years:

Charles A. Lancaster, Locust Street 563
Richard A. Sargent, Main Street 327
Blanks 155

Library Trustees, for three years:

Isaiah Chase, Main Street 385
Alvin F. Heath, Grove Street 480
John B. Judkins, Grove Street 438
Gertrude L. Kelly, Birch Meadow Road 307
Blanks 480

Light Commissioner, for three years:

Howard L. DeLong, Pine Street 439
John Marshall, Main Street 487
Blanks 119

Water Commissioner, for three years:

Howard L. DeLong, Pine Street 417
John Marshall, Main Street 496
Blanks 132

Constables, for one year:

Glen I. Blackden, Green Street 325
George R. Buzzell, School Street 594
James P. Donahue, Lincoln Street 743
Leon L. Dow, Mechanic Street 755
Blanks 718

Tree Warden, for one year:

Samuel C. Doust, Church Street 637
Harold Clayton Lamb, Abbott Street 245
Blanks 163

Surveyors of Lumber and Measurers of Wood and Bark, for one year:

Ralph L .Buzzelle, School Street 508
George R. Hoyt, Birch Meadow Road 620
Russell B. Kelly, Birch Meadow Road 412
Edson C. Walker, Birch Meadow Road 703
Blanks 892

Playground Commission, for one year:

Kenneth G. Fowle, Church Street 610
Ellsworth H. Tucker, Locust Street 240
Blanks 195

Playground Commission, for two years:

William H. Rafferty, Attitash 422
Clayton Turner, Church Street 451
Blanks 172

Playground Commission, for three years:

Charles H. Bishop, Woodland Street 534
Leslie W. Dore, High Street 314
Blanks 197

Playground Commission, for four years:

Irvine G. Burbeck, East Main Street 313
Burton C. Lafaver, Lincoln Street 537
Blanks 195

Playground Commission, for five years:

Arthur W. Hoyt, Birch Meadow Road 492
Willard T. Kelly, Birch Meadow Road 335
Blanks 218

ABSTRACT OF MERRIMAC ANNUAL TOWN REPORTS 1876 - 1941

1876 - 1941

Principal elective Town Officials of the Town of Merrimac since its incorporation in 1876 with years of service.

Selectmen of Merrimac

1876
William H. Haskell
Stillman S. Blodgett
Alexander Smart

1877
Stillman S. Blodgett
Edmund N. Sargent
John S. Clement

1878
John S. Clement
Stillman S. Blodgett
Edmund N. Sargent

1879
Edmund N. Sargent
Charles E. Rowell
Oscar F. Seavey

1880
Edmund N. Sargent
Charles E. Rowell
Albert Sargent

1881
Edmund N. Sargent
Albert Sargent
Phineas Chase

1882
Albert Sargent
Phineas Chase
John Cleary

1883
Albert Sargent
Phineas Chase
John Cleary

1884
Edmund N. Sargent
William H. Colby
John E. Currier

1885
Elbridge M. Morse
William H. Colby
John E. Currier

1886
Elbridge M. Morse
William H. Colby
John E. Currier

1887
Elbridge M. Morse
Charles E. Rowell
Nelson P. Cummings

1888
Nelson P. Cummings
Charles E. Rowell
Thomas H. Hoyt

1889
George G. Larkin
William H. Colby
Thomas H. Hoyt

1890
William H. Colby
George W. Sargent
Moses G. Clement

1891
George W. Sargent
Moses G. Clement (died '91)
Lorenzo B. Blaisdell
William H. Blodgett

1892
Thomas H. Hoyt
John L. Merrill
William H. Blodgett

1893
James T. Locke
I. B. Bolton
Richard S. Bailey

1894
I. B. Bolton
Richard S. Bailey
James T. Locke

1895
James T. Locke
Richard S. Bailey
James C. Libby

1896
Richard S. Bailey
James C. Libby
Ralph H. Sargent

1897
Richard S. Bailey
Ralph H. Sargent
Thomas L. Goodwin

1898
Ralph H. Sargent
Richard S. Bailey
Thomas L. Goodwin

1899
Everett D. George
Samuel C. Pease
Alfred M. Colby

1900
Everett D. George
Alfred M. Colby
Ralph H. Sargent

1901
Everett D. George
Alfred M. Colby
Ralph H. Sargent

1902
Everett D. George
Alfred M. Colby
Ralph H. Sargent

1903
Ralph H. Sargent
Everett D. George
Alfred M. Colby

1904
Ralph H. Sargent
Alfred M. Colby (Died)
William O. Smiley

1905
Ralph H. Sargent
James W. Bailey
Willis H. Scott

1906
Willis H. Scott
Henry H. Story
Melville S. Gibbs

1907
Frank E. Bartlett
Oliver W. Jordan
James W. Bailey

1908
James W. Bailey
Frank E. Bartlett
Oliver W. Jordan

1909
Herbert O. Delano
James W. Bailey
Frank E. Bartlett

1910
John K. Sargent
Herbert O. Delano
James W. Bailey

1911
Herbert O. Delano
John K. Sargent
James W. Bailey

1912
John K. Sargent
James W. Bailey
Stephen L. Kelly

1913
John K. Sargent
James W. Bailey
Stephen L. Kelly

1914
James W. Bailey
Stephen L. Kelly
John K. Sargent

1915
James W. Bailey
John K. Sargent
Stephen L. Kelly

1916
James W. Bailey
Homer R. Sargent
Stephen L. Kelly

1917
Homer R. Sargent
James W. Bailey
Clifton C. Putney

1918
Willis H. Scott
Frank E. Bartlett
Homer R. Sargent

1919
Willis H. Scott
Frank E. Bartlett
Homer R. Sargent

1920
Homer R. Sargent
George B. Crofut
James F. Pease

1921
Homer R. Sargent
George B. Crofut
Ernest W. Haskell

1922
Ernest W. Haskell
George B. Crofut
Clifford R. Howe

1923
Ernest W. Haskell
Thomas W. Wright
George W. Bailey

1924
Ernest W. Haskell
M. Sargent Waterhouse
James W. Bailey

1925
Ernest W. Haskell
M. Sargent Waterhouse
James W. Bailey

1926
Ernest W. Haskell
M. Sargent Waterhouse
Everett L. Jewell

1927
John K. Sargent
Everett L. Jewell
M. Sargent Waterhouse

1928
John K. Sargent
Everett L. Jewell
M. Sargent Waterhouse

1929
Everett L. Jewell
John K. Sargent
Andrew O. Nicol

1930
Andrew O. Nicol
John K. Sargent
Fred H. Stewart

1931
John K. Sargent
Andrew O. Nicol
Charles W. Morell

1932
John K. Sargent
Homer R. Sargent
Andrew O. Nicol

1933
John K. Sargent
Homer R. Sargent
Mortimer E. Sullivan

1934
Harold C. Lord
Frederick E. Bragdon
Andrew O. Nicol

1935
Albert P. Wadleigh
Hazen M. Emery
Harold C. Lord

1936
Albert P. Wadleigh
Hazen M. Emery
Harold C. Lord

1937
Harold C. Lord
Albert P. Wadleigh
Fred T. Hopkinson

1938
Albert P. Wadleigh
Hazen M. Emery
Fred T. Hopkinson

1939
Frederick A. Small
Richard E. Sargent
Fred T. Hopkinson

1940
Albert P. Wadleigh
Frederick A. Small
Hazen M. Emery

Town Clerks

Bailey Sargent	1876-1910—Resigned 1910 account of age.
Clifton B. Heath	1910-1930—Died in office.
Mrs. Grace Gibbs	1930-1930—Appointed by Selectmen.
D. Edward Flynn	1930-1933—Died in office.
Mrs. Grace Gibbs	Oct. 1933-Dec. 1933 Appointed by Selectmen
C. Howard Phillips	Dec. 1933-1941.

Town Treasurers

Daniel Gould	1876-1877	James C. Pease	1906-1911
Bailey Sargent	1877-1888	Willis H. Scott	1911-1914
M. Perry Sargent	1888-1889	Frederick C. Grant	1914-1919
Ora E. Little	1889-1892	Frank E. Walker	1919-1925
Daniel S. Poore	*1892-1901	Richard A. Sargent	1925-1930
William L. Smart	1901-1903	Roy C. Journeay	1930-1941
Clifton B. Heath	1903-1906		

Tax Collectors

Bailey Sargent	1876-1888	Harry W. Hale	1908-1910
M. Perry Sargent	1888-1889	Fred W. George	1910-1922
William C. Russell	1889-1896	A. R. Waterhouse	1922-1933
John S. Clement	1896-1908	Fred. C. Twombly	1933-1941

* Died in office.

SUMMARY OF STATE AUDIT

The State Audit of the Town Books made during the year 1939 being received too late for inclusion in last year's Town Report, the summary is printed herewith in accordance with Chapter 44, Section 40 of the General Laws of Massachusetts, which section reads in part as follows:—

"Upon the completion of each audit, as aforesaid, a report thereon shall be made to the mayor and city government in cities, and to the selectmen in towns and a copy of the same shall be furnished to the city or town clerk who shall cause the same or a summary of its essential features to be published at the expense of the city or town."

THE COMMONWEALTH OF MASSACHUSETTS

Department of Corporations and Taxation
Division of Accounts
State House, Boston

To the Board of Selectmen March 18, 1940
Mr. Albert P. Wadleigh, *Chairman*
Merrimac, Massachusetts

Gentlemen:

I submit herewith my report of an audit of the books and accounts of the town of Merrimac for the period from May 1, 1935 to October 21, 1939, made in accordance with the provisions of Chapter 44, General Laws. This is in the form of a report made to me by Mr. Herman B. Dine, Assistant Director of Accounts.

Very truly yours,

THEODORE N. WADDELL,

TNW:FC *Director of Accounts.*

Mr. Theodore N. Waddell
Director of Accounts
Department of Corporations and Taxation
State House, Boston

Sir:

As directed by you, I have made an audit of the books and accounts of the town of Merrimac for the period from May 1, 1935 the date of the previous audit, to October 21, 1939, and report thereon as follows.

The financial transactions, as recorded on the books of the several departments receiving or disbursing money for the town, or committing bills for collection, were reexamined, checked, and compared with the records of the town accountant and the town treasurer.

The books and accounts in the town accountant's office were examined and checked in detail. The recorded receipts were checked with the treasurer's cash book and with the records of departmental payments to the treasurer, while the recorded disbursements were checked with the treasury warrants and with the record of payments of the treasurer.

The appropriations and transfers, as listed from the town clerk's record of town meeting votes, were checked to the appropriation accounts in the accountant's ledger.

An analysis was made of the ledger accounts, and after the numerous adjustments resulting from the audit of the several departments were made, a trial balance was drawn off, proving the accounts to be in balance, and a balance sheet, which is appended to this report, was prepared showing the financial condition of the Town on October 21, 1939.

The overdrawn account of Highways—Chapter 81, as shown on the balance sheet, could have been avoided had the town treasurer borrowed under the provisions of Section 6-A, Chapter 44, General Laws.

The books and accounts of the town treasurer were examined and checked. The receipts, as recorded, were analyzed and

compared with the records of payments to the treasurer by the several departments, and with other sources from which the town received money, while the recorded payments were compared with the selectmen's warrants and with the accountant's books.

The cash book was footed throughout for the period of the audit and the cash balance on October 21, 1939, was verified by actual count of the cash in the office and by a reconciliation of the bank balance with a statement furnished by the bank in which town funds are deposited.

The payments on account of debt and interest were verified by a comparison with the amounts falling due and with the cancelled securities on file.

The savings bank books representing the investments of the several trust funds were listed, the income and transfers being found to be as recorded.

The tax titles held by the town were listed from the records of the treasurer and all transactions pertaining thereto were verified.

The books and accounts of the collector of taxes were examined and checked in detail. These records were found to have been poorly kept, and it was therefore necessary to check all postings from the time of the previous audit, both cash and abatements, and to add each cash book for the same period. numerous clerical errors were found, such as errors in addition of the cash books, errors in posting to the commitment books, and errors in entering cash receipts. Items were found to have been entered in the commitment books which were not on the cash book and vice versa, while the columnar cash books were not used properly, interest and cost collections being found in the abatement columns, etc.

A great deal of time was necessary in order to check and adjust the collector's accounts, which increased the length and cost of the audit far in excess of what it should have been for a town of the size of Merrimac.

Replies received from verification notices sent to a large number of persons whose accounts were shown as unpaid on

the books disclosed the fact that many of these accounts had been paid and not credited on the books of the town. These were all admitted by the collector as having been paid and were entered on his cash books and posted to the respective accounts.

The table showing a reconciliation of the collector's cash on October 21, 1939, discloses that there was the sum of $917.56 due from the collector on that date, which sum, however, was paid over to the treasurer by the collector before the completion of the audit.

The computation of the tax rates by the assessors for the period covered by the audit was checked, and it was noted that the sum of $7,675 was raised by the assessors in 1939 in excess of the requirements for that year.

Considerable difficulty was experienced in checking the records of abatements granted by the assessors. Errors were found in reporting abatements and in recording them in the assessors' record of abatements granted. In some cases it was found that the abatement slip held by the collector did not agree in amount with the duplicate slip kept by the assessors, which was due, no doubt, to the fact that a change had been made on the collector's record and not on the duplicate kept in the assessors' office.

It is very essential that greater care be taken by the assessors in the performance of their duties.

The records of receipts of the town clerk on account of dog and sporting lisenses issued was examined, the payments to the treasurer and to the Division of Fisheries and Game being verified.

The record of receipts of the sealer of weights and measures for work done was examined and checked. The field books were checked with the office record of receipts, the cash book was footed throughout, and the payments to the treasurer were verified.

The records of accounts receivable of the public welfare department, including the bureau of old age assistance, were found to have been poorly kept. In order to prove the accounts receivable and arrive at the amount due the town on account of aid rendered for other cities and towns and for the State, it was

necessary to post hundreds of items which had been paid to the town and which were not properly recorded. In some cases it was necessary to get duplicate lists of items paid by the State as the original lists could not be found.

This vast amount of detailed work, which should have been done previously, necessarily increased the time and cost of the audit; and since considerable revenue is received by the town from these sources, the necessity for keeping the records accurately and up-to-date ought to be apparent.

The books and accounts of the municipal light and water departments were examined and checked. The commitments were analyzed and found to be as recorded. The payments to the treasurer and the cash on hand were verified and the outstanding accounts were listed and proved with the accountant's control accounts.

Although a recommendation was made in the report of the previous audit that an appropriation be voted for the requirements of the water department, it was noted that this had not been done. Attention is, therefore, again called to the provisions of Chapter 396, Acts of 1928, which require that such an appropriation be voted for the water department.

An examination of the surety bonds filed by the several officials for the proper performance of their duties disclosed that they were in proper form.

In addition to the balance sheet, there are appended to this report tables showing a reconciliation of the treasurer's and the collector's cash, summaries of the tax, assessment, departmental, water, and electric light accounts, together with tables showing the transactions and condition of the several trust funds.

During the progress of the audit cooperation was received from the several officials, for which I wish, on behalf of my assistants and for myself, to express appreciation.

Respectfully submitted,

HERMAN B. DINE,
Assistant Director of Accounts.

HBD-FC

STATE AUDIT
BALANCE SHEET — OCTOBER 21, 1939
GENERAL ACCOUNTS

Assets

Cash:		
General	$838.66	
Electric Light Depreciation	21,203.06	
Petty Cash—Selectmen	10.00	
Petty Cash—Light and Water	125.00	
		$22,176.72
Accounts Receivable:		
Taxes:		
Levy of 1930	$5.77	
Levy of 1931	.50	
Levy of 1933	28.33	
Levy of 1934	280.30	
Levy of 1935	435.18	
Levy of 1936	880.53	
Levy of 1937	2,055.50	
Levy of 1938	19,943.88	
Levy of 1939	73,049.66	
		$96,679.65
Motor Vehicle Excise Taxes:		
Levy of 1931	$4.97	
Levy of 1932	.80	
Levy of 1933	7.98	
Levy of 1934	5.31	

Liabilities and Reserves

Temporary Loans:		
In Anticipation of Revenue 1939		$35,000.00
Old Age Assistance Taxes 1933:		
Overpayment by Collector		1.00
Electric Light Department:		
Consumers' Deposits		675.00
Old Age Assistance Taxes—Due State		43.00
State Tax		5,040.00
State—Auditing Municipal Accounts Tax		44.40
State Parks and Reservations Tax		107.70
County Tax		2,563.06
Dog Licenses—Due County		96.60
Sales of Cemetery Lots and Graves Fund		300.00
Unexpended Balances:		
General	$33,932.24	
Electric Light Maintenance	4,886.26	
Electric Light Depreciation	21,203.06	
Water Maintenance	2,667.83	
		$62,689.39
Reserve Fund—Overlay Surplus		92.94
Reserve for Payment of Tax Title Loans		638.83
Bond Premiums Reserved for Payment of Debt		3.00

STATE AUDIT

BALANCE SHEET — OCTOBER 21, 1939—(*Continued*)

Levy of 1935	58.21	
Levy of 1936	297.83	
Levy of 1937	368.49	
Levy of 1938	134.56	
Levy of 1939	400.03	
		$1,278.18
Special Assessments:		
Moth 1931	$1.50	
Moth 1935	.65	
Moth 1936	15.65	
Moth 1937	11.40	
Moth 1938	17.41	
Moth 1939	41.86	
		$88.47
Tax Titles	$20,535.17	
Tax Titles Possessions	5,162.41	
		$25,697.58
Departmental:		
Health	$579.06	
Temporary Aid	12,730.35	
Old Age Assistance	6,929.56	
Aid to Dependent Children	1,988.78	
		$22,227.75

Overlays—Reserved for Abatements:		
Levy of 1933	$28.33	
Levy of 1934	68.30	
Levy of 1935	71.32	
Levy of 1936	238.86	
Levy of 1937	144.71	
Levy of 1938	633.86	
Levy of 1939	619.72	
		$1,805.10
Revenue Reserved Until Collected:		
Motor Vehicle Excise Tax	$1,278.18	
Special Assessment	88.47	
Tax Title	25,697.58	
Departmental	22,227.75	
Municipal Light	429.02	
Water	1,429.78	
State Aid to Highways	4,495.65	
		$55,646.43
Excess Revenue 1939		7,830.81
Surplus Revenue		22,722.19

STATE AUDIT

BALANCE SHEET — OCTOBER 21, 1939—(*Continued*)

Municipal Light:			
Light	$406.32		
Miscellaneous	22.70		
		$429.02	
Water:			
Rates	$1,338.21		
Miscellaneous	53.57		
Water Liens Added to Taxes 1934	38.00		
		$1,429.78	
State and County Aid to Highways:			
State		$4,495.65	
County (1938)		11.29	
Estimated Receipts, to be Collected		18,620.02	
Abatements—Old Age Assistance Taxes		93.00	
Overdrawn Accounts:			
Highways—Chapter 81		$2,072.34	
		$195,299.45	$195,229.45

STATE AUDIT

BALANCE SHEET — OCTOBER 21, 1939—(*Continued*)

DEBT ACCOUNTS

Net Funded or Fixed Debt	$22,348.01	Emergency Loan	$1,500.00
		Municipal Relief Loan	2,000.00
		Tax Title Loans	18,848.01
	$22,348.01		$22,348.01

TRUST ACCOUNTS

Trust Funds, Cash and Securities	$55,077.36	Thomas H. Hoyt Library Fund	$23,002.85
		A. E. Goodwin Library Fund	235.91
		Laura Patten Library Fund	529.17
		D. J. Poore, Library Fund	577.07
		James Whittier Library Funds	710.80
		Kimball Park Fund	3,137.35
		Cemetery Perpetual Care Funds	26,884.21
	$55,077.36		$55,077.36

ANNUAL REPORT

OF THE

SCHOOL COMMITTEE

OF THE

TOWN OF MERRIMAC

1940

SCHOOL REPORT

In accordance with custom and with the Acts of the General Court, 1859, Chapter 57, we herewith submit to you the seventy-first Annual School Report.

HOWARD L. DeLONG, *Chairman*
WILLARD T. KELLY, *Secretary*
ANNIE L. TUCKER

School Committee.

SCHOOL CALENDAR

(Continued from Calendar in 1939 Report)

All Dates Inclusive

March 3, 1941 to April 25, 1941..... 8 weeks

May 5, 1941 to June 13, 1941 (Port and Center)..... 6 weeks

May 5, 1941 to graduation (High and Prospect)..... 7 weeks

Tuesday, June 17, 1941—Prospect Street School graduation.

Thursday, June 19, 1941—High School graduation.

Sept. 2, 1941—Registration Day for all entering pupils.
Union Teachers' Meeting in afternoon.

Sept. 3, 1941 to Dec. 19, 1941—(Port and Centre).....16 weeks

Sept. 3, 1941 to Dec. 23, 1941—(High and Prospect).....17 weeks

January 5, 1942 to February 20, 1942..... 7 weeks

All schools will be closed on the following days:

Memorial Day, May 30; Essex County Teachers' Convention, November 7; Armistice Day, November 11; Thanksgiving recess, November 27 and 28.

NO SCHOOL SIGNAL

7:15 a.m. 11-11-long pause-1.	No school in grades only.
7:15 a.m. 11-11-11.	No school in all schools.
11:20 a.m. Same signals.	One session.
12:30 p.m. Same signals.	No school in afternoon.

SCHOOL OFFICERS

John C. Page, Ed.D., Superintendent of Schools
Address: West Newbury Tel. W. N. 52

Margaret R. Sawyer, Secretary
Address: West Newbury Tel. W. N. 52

Alexander M. Sullivan, Supervisor of Attendance
Address: Locust Street Tel. 4531

A. Frances Davis, M.D., School Physician
Address: 16 Main Street Tel. 4311

Jean Badashaw, School Nurse
Address: 5 East Main Street

DIRECTORY OF SCHOOL STAFF — OCTOBER 1940

Position		Training	Total Years experience	Years in Merrimac
High School				
Prin., math., science	Chauncey D. MacKay	B.S.E., Boston University, 1924	16	12
English	Isaiah Chase	A.B. 1930, A.M. 1932, Harvard	6	5
French and Latin	Maolyn D. Osgood	Ph.B., University Vermont, 1938	2	2
History	Roberta C. Annon	B.S., University New Hampshire, 1931	9	9
Commercial	Everdene Wiley	B.S. in Ed., Salem Teachers, 1936	3 6	2 6
Prospect Street School				
Prin. Grade 8	Lennart A. Swenson	A.B., Boston University, 1938	0	0
Grade 7	Vera Dealy Dewar	B.L.I., Emerson College, 1933	4	4
Centre School				
Prin., Grade 6	Angeline C. Shaheen	North Adams Normal, 1926	11	.5
Grade 5	Marion E. Journeay	Portsmouth Training School, 1912	27	3
Grade 4	Edith A. Gillen	Bridgewater Teachers, 1934	6	6
Grade 3	Sarah B. Titcomb	Salem Normal, 1905	26.5	19
Grade 2	Helen K. Manning	Bridgewater Normal, 1918	16	13 5
Grade 1	Elaine W. Blackden	Aroostook State Normal, 1923	14	4
Merrimacport School				
Special Class	Howard G. Patchett	B.A., Union '14; M.A., Clark '26	18	9
Drawing Supervisor	Annie A. Kelly	Mass. School of Art, 1906	30.5	14
Music Supervisor	Doris C. Currier	Institute of Music Pedagogy	18.5	9

BUILDINGS AND GROUNDS

1940 was an active year for school maintenance. W. P. A. Project No. 32, approved August 25, 1938, finally got under way on July 10, 1940. Twelve men, including the foreman, nine painters, and two carpenters, were at work for at least part of the time. The cost of materials, which was considerable, was borne by the school budget. It was possible to find funds only because the payroll system, by the written request of the teachers themselves, was shifted from the twenty-payment system (September through June) to the twenty-four-payment system (September through August). Although the cost in the end is the same whether the salary is divided into twenty equal parts or into twenty-four equal parts, the calendar-year budget of the first year of shift has eight smaller payrolls, bimonthly from September through December. The difference in 1940 was used to swell the maintenance budget to make possible the purchase of materials for the W. P. A. school project from the school budget itself. Not all the 1940 maintenance work was done on the federal project because the authorized items were adhered to closely for the most part. But the project as drawn up took care of the larger items.

At the Prospect Street School the windows were puttied, and new parting beads installed, the building was painted on the outside, and a concrete walk laid to each of the two front sets of steps. At the High School the same puttying and painting were done, and a concrete walk was laid on each side of the building from the street to the steps. At the Centre School a ceiling in the upper hall and office was built (of sheet rock) several feet lower, to conserve coal, and the walls were lined with Homasote. The playground, in back, was divided by a Chain-link fence with fourteen posts and a double gate, for separating the children of the three upper grades from those of the three lower. Other 1940 maintenance items included, at Prospect Street, built-in bookcases and storage closets, the construction of a rack for twelve bicycles and of a built-in mailbox; at the High School the replacing and repairing of the upper part of the chimney; at the Centre School the construction in the upper front hall of clothes hangers

with 44 hooks, and with racks for rubbers and overshoes, and the cutting down of the first-grade tables by about eight inches.

On Thursday, October 10, during Fire Prevention Week, the Merrimac Fire Department, represented by Mr. Irvine G. Burbeck, again responded to the invitation to make its annual inspection of school buildings. The clearance time for fire drill in each building was less than a minute, even at Centre School.

ENROLLMENT

On the first of October the enrollment of the Merrimac public schools was 413, distributed as follows: At Centre 214, at Prospect Street 62, at Merrimacport (special) 20, at High School 117. Further distribution was: At Centre, Mrs. Blackden (Grade I) 33, Mrs. Manning (Grade II) 38, Miss Titcomb (Grade III) 31, Miss Gillen (Grade IV) 39, Mrs. Journeay Grade V) 37, Mrs. Shaheen (Grade VI) 36. At Prospect Street, Mrs. Dewar (Grade VII) 25, Mr. Swenson (Grade VIII) 37. At High School, (Grade IX) 27, (X) 37, (XI) 28, (XII) 22, (P. G.) 3.

TEACHING STAFF

There were three changes in the teaching staff of Merrimac during 1940,—the principalships of the Prospect Street and Centre Schools and the Commercial position at the High School. At Prospect Street, Mr. Ralph V. Murray, at the beginning of his third year in Merrimac, resigned to accept the principalship of the Byfield School. In his place Mr. Lennart A. Swenson of Rowley was elected. Mr. Swenson is a graduate of Boston University, 1938, with a bachelor's degree in social science and education. At the Centre School, Mrs. A. Frances Pow completed at the end of January her substitution as sixth grade teacher and principal. In her place beginning February 1 Mrs. Angeline G. Shaheen was elected acting principal and teacher; later she was elected to the position beginning in September. Mrs. Shaheen is a graduate of the North Adams Normal School, 1926, with eleven years of successful experience most of which was in this district, but the most recent of which has been in Winthrop, Massachusetts. Miss Everdene Wiley, commercial teacher since January, 1938,

resigned on October 18, 1940, and became Mrs. Clifford L. Kennedy. In her place Miss Angie A. Johnson of Ipswich was elected. She began her work October 28. Miss Johnson graduated from the commercial department of Salem Teachers College in 1940. Besides her practice teaching she substituted in Ipswich.

Mr. Chauncey D. MacKay, as in 1939, attended summer school at Boston University. Recent courses which he has studied include:

In the summer of 1939:

United States in World Affairs, under Prof. Max Hartmann.
Reorganization of Secondary School Curricula, under Dr. Roy O. Billett
Administration of Schools, under Supt. Burr J. Merriam.

In the summer of 1940:

Methods in Educational Research, under Dr. Whittier L. Hanson.
The Unit Assignment in Secondary Education, under Dr. Roy O. Billett.
Supervision of the Elementary School, under Supt. Burr J. Merriam.

GENERAL SCHOOL NOTES

An audiometer test for all pupils was given at the Merrimac High School on January 30, 1940. Further details are in the report of the school nurse.

On May 24 Merrimac and the other schools of the district participated in standardizing a new battery of national achievement tests. At the end of 1940 the returns has not yet been received from Yonkers, New York.

On Wednesday morning, May 29, all Merrimac schools joined at Sargent Hall in Memorial Day exercises to do honor to American heroes and to local patriotic organizations. The address was by Mr. Edward Germain.

On Wednesday evening, October 2, the school staff were the guests of Merrimac Grange 171.

On October 21 and also on December 6 the Merrimac Valley WPA Band gave concerts at Sargent Hall. For the first three grades there were special, early concerts, at 10.30 a. m.

At Centre School, at 3.30 p. m. on Monday, February 5, 1940, Miss Evelyn Shearer, Reading Consultant, held consultation with teachers of Centre School and other schools of the district that use the Alice and Jerry books. There was a follow-up on Tuesday, October 22, at Woodbridge School, Newbury, for all further reading problems that had arisen in the interim.

At Centre School there were many group art projects during the year. In the sixth grade, in March, "The Stone Age" and "Knighthood." Later "the sixth grade pupils completed a social science project by making lantern slides of life in other countries, transportation studies, land and water formations, weather studies, and maps which made an impressive story of civilization." Also "the sixth grade class visited Whittier's Birthplace in June, after which each pupil composed an original narrative poem." In the fifth grade, group art projects included New England,—country and city,—Florida, Airport, etc. In the fourth grade, Norway and Africa (Bombo). In the third grade the class has been making bean bags for organized games on the playground. The Centre School social science work was helped in September by motion pictures of New York, Washington, D. C., Canada, and the New England States, shown by Miss Gladys Crane. The study of hygiene has been stimulated throughout the building by the interest of Mrs. Shaheen in the subject. The first grade room at Centre School needs desks, or at least drawers for keeping pupil materials under the tables.

At the Port School the practical arts class has continued at maximum size. State rules and regulations concerning these individual help classes are constantly being revised, so that special permission has had to be asked at several times during the year.

On Tuesday, March 26, Mr. Patchett visited other special classes in this district.

The 1940 report of Mr. Patchett will be found later in this school report.

At the Prospect Street School the outstanding spring activity was an English and art project which culminated in an original puppet play entitled "Cinderella." It was a commendable creative production. The story of this play and its fourteen performances is told in brief by Miss Annie A. Kelly in her report, later in this school report. The seventh grade had its usual activities during the year, such as a skating party (Jan. 15) and skiing party (Feb. 1), drama ("False Pretenses" at P. T. A. in March), and class trip to Canobie Lake (June 7); likewise the eighth grade had its usual activities.

On Monday evening, June 17, at Sargent Hall, a class of 28 pupils, consisting of 16 boys and 12 girls, graduated from the eighth grade, Prospect Street School. The highest scholastic honors went to Ralph Condon, Jr., the second highest to Margaret Tanguay, and the third highest to Shirley Breed. Other honor pupils were Constance Gleed, Frederick Noone, Dorothy Schiavoni, William Sweeney, and Barbara Watson. The feature of the evening was "The Pageant of the Months", by the graduates. This was a journey through the school year. Diplomas were presented by Mr. Willard T. Kelly, Chairman School Committee.

As to the Prospect Street School beginning in September, a report of the principal follows at a later point in this school report. Likewise of the High School in the report of Mr. MacKay.

Under the fall arrangmeent for basketball practice there has been left only Fridays for the seventh and eighth grades,—4.00 to 5.00 for the boys and 5.00 to 6.00 for the girls. This is because high school evening practice has been supplanted by afternoon practice.

In Mr. MacKay's report there will be found a report of the supervisor of high school athletics for girls, by Miss Roberta Annon. Miss Annon, who has long been a leader of girls' athletics at Merrimac High School, was on a leave of absence from February 26 to March 22, to take a course in Girl Scouting in New York. In boys' athletics Mr. Chase reports that the rise of interest in soccer in Merrimac and other rival towns is the chief 1940 news item.

High school dramatic activities in 1940 included "David Copperfield" presented by the English Club on Friday evening, March 8, at Grange Hall, for the benefit of the Athletic Association, and the senior class play, "Murder in Rehearsal" on Friday evening December 13.

On Friday, June 7, Stanley E. Whiting (class of 1939) graduated from Governor Dummer Academy.

On Wednesday, October 2, at 10 o'clock, Miss Grace Phelan, World's Amateur Champion Typist, demonstrated at Merrimac High School before the combined Merrimac and West Newbury groups. She was brought by Harold W. Winnik, Manager Underwood Elliott Fisher Company, Lawrence, Massachusetts.

Throughout 1940 Merrimac High School continued with its full quota of NYA pupils.

TRANSPORTATION

On the first of October, 124 of the 413 Merrimac school pupils (or 30%) were transported regularly by the Massachusetts Northeastern Transportation Company. This included 27 of the 117 High School pupils, 12 of the 62 Prospect Street School pupils, 68 of the 214 Centre School pupils, and 17 of the 20 Port School pupils. From Birchmeadow there were 29, from Bear Hill and Lake Attitash 55, from the Port 39, and one on tickets.

VOCATIONAL

During 1940 two Merrimac citizens have taken advantage for short periods of various sections of Chapter 74 of the General Laws pertaining to vocational education. In October, one entered the course in Shop Mathematics in the Beverly Evening Trade School and in November another entered the course in Steam Engineering at Lawrence Industrial School. The cost for vocational education in 1940 was $30.

DENTAL SURVEY

Dr. Catherine F. Ronan, from the state department of health, made a dental survey in the Merrimac public schools September

24 to 27, 1940. Six grades were covered by the survey: Grades 1, 3, 6, 7, 8, and 11. As a result of a talk of Dr. Ronan on October 15 before the Merrimac P. T. A., much interest was aroused in the possibility of a school dentist or a director of a school dental clinic, supported by the local organization. There has never been any provision for dental work on the school budget.

REPORT OF SCHOOL NURSE

Number of school visits	292
Number of home visits	120
Number of children visited	223
Number of children examined	422
Number of children examined by Dr. Davis (annual physical examination) nurse assisting	422
Number of children having defective posture	117
Number of children having defective teeth	233
Number of children having defective heart (slight)	26
Number of children having defective vision 5, corrections	3

Accompanied 3 school pupils to Haverhill for glasses.

During September there was a dental survey in grades 1, 3, 6, 7, 8, 11 this was done by Dr. Rowan (nurse assisting).

April 12 Dr. Hugh and Miss Heffernan gave the Von Perquette test to 64 pupils at High School.

April 15 Dr. Hugh did reading of arms.

April 16 Mr. Wilson X-rayed 13 pupils; this also was done at the High School, nurse assisted at all clinics.

The Pre School clinic was held on June 6th at Dr. Davis' office, 10 children attended.

On January 30 and 31 the Audiometer test was given to 310 pupils including all pupils from 3rd grade through High School.

On January 2 and 3 I went to 11 homes for school record histories, these histories are required by the state.

The Clinic for giving Toxoid for the prevention of diphtheria will be held at Centre School in early spring.

Very truly,

JEAN BADASHAW,

School Nurse.

REPORT OF ART SUPERVISOR

Dr. John C. Page,

Superintendent of Schools.

Dear Sir:

My annual report of Art in the Merrimac Schools is herewith submitted.

Only a few of the outstanding accomplishments are listed, because otherwise the work has progressed very much as in previous years.

For the annual membership drive of the P. T. A. each grade made a poster to record the enrollment. For example, in Grade 8 a flag was added to a battleship for each parent, in Grade 6, clothes on a clothes-line; Grade 3, a sailboat on a lake; Grade 1, a balloon for the balloonman; at the Port, a star in the sky.

Christmas gifts were especially satisfactory this year. Grades one to four made blotters, calendars and match scratchers, Grade 5 knitting boxes, Grade 6 silhouettes on glass, Grade 7 lunch sets, waste-baskets and silhouettes, Grade 8 name pins and silhouettes, the Industrial Arts class tea tiles of celotex and silhouettes of tapped metal foil.

Aluminum has been introduced into the High School craft classes, offering a wider choice of articles to be made than from wood or plastics. Students have already made trays, bracelets, letter openers and candlesticks. We offer our sincere appreciation for the good natured endurance of our noise by the teachers and students.

Interest in the new public bulletin board at the Centre School will be a real help in producing good Art work by the pupils with the hope that it will be posted.

Last spring Grade 7 wrote the story of Cinderella as a four-act play, constructed and produced a puppet show. For a stage, a bathtub crate was donated by the W. H. Franklin Corporation, celotex by the J. B. Judkins Company, paint, wire, cloth and many other necessities were given by the pupils. The actual cost was very small.Pupils made the scenery, planned the music, arranged the wiring for lighting, made and dressed the puppets. Fourteen performances were given including the Library story-telling hour, a P. T. A. meeting and all grades of the schools of Merrimac, Groveland, Georgetown and Rowley. The children who "toured" the various towns were at all times a great credit to their teacher, Mrs. Dewar, and their parents. Their audiences of teachers and pupils were delighted with the show and greatly appreciated our taking it to them. These children's accomplishment was a stimulus to the other classes.

May I offer my thanks and gratitude to all pupils, teachers and school officials who have made my work a pleasure.

Respectfully submitted,

ANNIE A. KELLY,

Art Supervisor.

REPORT OF MERRIMACPORT SCHOOL

To Dr. Page, Superintendent of Schools, and Members of the School Committee:

The Calendar Year of 1940 has been an enjoyable year at the Port School. The greatest number of pupils at any one time was twenty-one. Three hours of each day is spent in regular school work, and the remaining two hours in handicraft work. We have endeavored to make our handicraft work practical. With a lathe, a power jig saw, and a fair equipment of tools, the

wood working department has been of special interest to the boys from the start. Among the many things the boys have made this year we list: book cases, small tables, chests, hall trees, racks of various kinds, lamps, clothes hampers, and wall brackets.

Each year we have exhibited a few projects the pupils have made, and those exhibited have brought very favorable comments.

That the special class is growing in popularity and is filling a real need is evidenced from the fact that there are more pupils desirous of entering the class than we can at the present time accommodate.

We express our thanks to Miss Kelly, the art supervisor, and to Mrs. Currier, the music supervisor, for the inspiration they bring to us each week. We also express our thanks to Dr. Page and the Merrimac School Committee for their hearty co-operation in making 1940 an enjoyable and successful year at the Port School.

Respectfully yours,

HOWARD G. PATCHETT.

REPORT OF PRINCIPAL OF PROSPECT STREET SCHOOL

Dr. John C. Page, Superintendent of Schools

Dear Sir:

I wish to report that the Junior High School has been departmentalized because I feel that much more progress can be accomplished in the field of scholastic endeavor. Mrs. Dewar is teaching English and Mathematics and I am teaching the Social Sciences.

The total enrollment is 63 students, 36 pupils being in Grade VIII and 27 in Grade VII.

Citizenship is being stressed in an effort to impress upon the minds of the students the duties and responsibilities which accompany worthy membership in our great democracy. This

striving for better citizenship is bearing fruit in the form of a splendid spirit of co-operation between teachers and pupils.

In our athletic program we have the objectives of fair play, good sportsmanship and wholesome recreation. A football team was organized for the boys during the past autumn and the plans for this winter and coming spring include a basketball team for boys and girls and also a baseball team.

On the social side or our extra-curriculum activities, clubs and various outdoor social parties have been planned. Grade VIII is looking forward to a trip to Boston in the spring as a climax to their year's work.

The faculty of the Junior High School expresses its thanks and appreciation to all school officials for their kindly co-operation and assistance.

Respectfully submitted,

LENNART A. SWENSON.

GRADUATES OF EIGHTH GRADE, 1940

F. Wesley Bishop, *Shirley Loring Breed, **Lucille Antoinette Bouffard, Richard Alan Chase, Alva William Clark, Nancy Jean Clark, *Ralph Ingalls Condon, Jr., Vernon Westley Connor, Frank E. Danforth, Florence Rita Denault, Walter Everett Dion, Arthur W. Eaton, Ruby Lorraine Fitzgerald, Jean Shirley Foisy, *Constance Rebecca Gleed, Edward H. Glennie, Gordon Roy Hargraves, Alice Marietta Hull, **Catherine Dorothy Hutchins, Phyllis Ruth Jerome, George Ellsworth Lay, *Frederick J. Noone, **Sybil Ruth Raymond, Robert B. Ryan, *Dorothy Ellen Schiavoni, **Anna Louise Smith, **Alden Bertram Speed, Roland Leslie Spinney, *William Gwynn Sweeney, *Margaret Albertine Garland Tanguay, Bettie Patricia Thompson, *Barbara Mae Watson, David S. Whiting.

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* Honor pupil

** Diploma in February

REPORT OF HIGH SCHOOL PRINCIPAL

To Doctor J. C. Page, Superintendent of Schools, and Members of the School Committee:

I submit herewith the annual report of the Merrimac High School for the year 1939-40.

Following is a table presenting facts about enrollment by courses and classes:

Enrollment	*Gen.*	*Col. Prep.*	*Sc. Prep.*	*Norm.*	*Com.*	*Total Girls*	*Total Boys*	*Students*
Seniors								
Girls	3	0	0	4	3	10		22
Boys	9	1	1	0	1		12	
Juniors								
Girls	5	1	0	3	11	20		28
Boys	2	0	6	0	0		8	
Sophomores								
Girls	5	0	0	3	7	15		37
Boys	13	2	5	0	2		22	
Freshman								
Girls	3	0	0	0	9	12		27
Boys	5	2	6	0	2		15	
Post Grads.								
Girls	3	0	0	0	0	3		3
Boys								
Total	48	6	18	10	35	60	57	117

The reorganization of curricula, which was initiated last year, has been partly put into practical effect. A freshman course in sociology has been introduced into the Social Science Department. This subject deals with the social contacts of the average person, and points out the advantages and disadvantages, the compensations and difficulties resulting from different kinds of behavior.

According to Miss Roberta Annon, head of the Social Science Department, this subject is proving to be of more than usual interest to the students.

Typewriting 1 and bookkeeping 1 now meet five times each per week. For the past several years typewriting 1 has met three times weekly and bookkeeping 1 two times. By thus increasing the early training in typewriting, we hope to introduce advanced office training as part of typewriting 111. An appreciable part of bookkeeping is now spent on personal bookkeeping, as well as on bookkeeping for commercial life.

A definite course in Consumer Education is now being taught in connection with economics. Consumer Education teaches the future citizen or the present consumer, intelligent understanding of advertising, pure food laws, and many facts helpful to sensible choices in buying and using commodities.

The Readers' Digest, to which many students subscribe at a reduced rate, is being used in the English Department. In this manner students read the best contemporary literature, under supervision, as well as learn many aspects of recent important events. Several of the articles are read and discussed and the students are trained to pick out the salient facts. New dictionaries have been provided, one for each student. No student of literature or language can adequately study the subject without a dictionary readily available. It is heartening that this deficiency of so many years standing has been surmounted.

The trend today is to teach the high school student material which he can put to use in his everyday living as a student in high school, and as a future citizen. We are gradually adapting our curricula to meet this intelligent demand.

We are seriously considering the introduction of World History to replace our present courses in Ancient History, and Modern History. World History combines the most important events of Ancient and Modern History, and gives unified perspective of historical relationships. We are also contemplating the introduction of a course in Everyday Law. This course not only embodies

commercial law, but also includes the legal problems confronting the average citizen. It teaches the citizen's rights in such common matters as insurance, injuries sustained through vehicle accidents, notes, bills etc., concerning which many are not well informed, yet are facing daily.

The winners of the local essay contest sponsored by the Womens' Auxiliary of the American Legion on National Defense were as follows: First Prize, Shirley Whiting; Second Prize, Armand Vallieres; Honorable Mention, Catherine Clark. Shirley Whiting won the County Contest. This contest was conducted under the auspices of the English Department. Armand Vallieres won the essay contest on the subject, "Benefits of a Democracy," sponsored by the Ladies' Auxiliary to the Veterans of Foreign Wars. Students from several of the larger high schools in the vicinity entered the contest. This contest was conducted, in our high school, under the auspices of the Social Science Department. Shirley Whiting was awarded a one-year subscription to the Reader's Digest by the publishers of that periodical, as she was valedictorian of her class. Reed Manning won the essay contest on "Impressions of the Worcester Hi-Y Club Conference". This award, a copy of "Alone" by Richard Byrd, suitably inscribed, was sponsored by the Essex County Committee of the Y. M. C. A., and was held for the boys of Essex County who attended the conference. Reed Manning was elected vice-president of the Essex County Older Boys' Conference for 1941.

Three of the Class of 1940 won substantial scholarships to institutions of higher education, Catherine Clark for Colby College, Armand Vallieres for American University, Washington, D. C., and Shirley Whiting for Bates College. Considering that these students were competing with thousands of others from other high schools, it is truly remarkable that all three were successful. This can but reflect favorably not only upon the students whose high standings won them these scholarships, but also upon this high school which prepared them.

Other students of the Class of 1940 who are attending higher institutions of learning are Ruth Donahue at Mount Saint Mary College, Howard Lafaver at Northeastern University, and

Barbara Sullivan at Bridgewater State Teachers' College. Eleine Brown is training for nursing at the Trull Hospital, Biddeford, Maine.

We have been fortunate in obtaining many splendid assembly programs at no cost. Several sound motion pictures have been shown among which was "Know Your Money" presented by the Secret Service Division of the United States Treasury Department. The W. P. A. Band has given one concert and to the writing of this report, plans to give three more. The Student Council financed a lecture accompanied by motion pictures given by Miss Oloha Baker, traveller and lecturer. The Student Council, not only in conducting the freshman dance and in regulating student traffic, but also through its funds, is assuming an increasing influence by constructive and beneficial action.

The girls have adopted softball as a spring sport. Under the supervision of Miss Roberta Annon, the girls enjoyed this sport playing intramural games. The addition of this sport with soccer, recently adopted, makes it utterly impossible to properly finance our physical education program with the meager school funds now available which are raised by the students themselves. Larger schools rely upon gate receipts from football to finance other sports. We have no such income. This problem has become extremely difficult to solve.

As girls' athletics is becoming increasingly important, I quote the following words from Miss Roberta Annon.

"During the past year the girls have maintained their usual standing in sports. Basketball scores far exceeded their opponents in total points. In fact, the Merrimac girls have a record of winning approximately forty games and losing six during the past four years.

Softball, which is rapidly sweeping the country, was introduced last Spring. Again, the girls won all their games, despite the fact that they played without adequate equipment.

Merrimac should be proud of these girls since they are unusually cooperative, interested, courteous, courageous and loyal.

In fact, many favorable comments have come from officials and opponents concerning the Merrimac girls superior appearance and conduct."

We are indebted to Mr. James Foster who ably gave a series of talks on aviation to all who were interested. He approached the subject from a vocational point of view. His talks gave much valuable information to those interested in aviation as a future vocation. We appreciate the use of a Victrola which Miss Pearl Godin lent the high school from her home.

There were twenty-three students in the Class of 1940. The class parts were awarded as follows: Valedictory, Shirley Whiting; Salutatory, Catherine Clark; Class History, Armand Vallieres; Class Will, Arnold Connor; Class Prophecy, Barbara Sullivan; Class Gifts, Ruth Donahue; Class Poem, Arlene Jerome.

As we look back upon the record of the past year, we are proud of the splendid academic performance of our students in competition with those of other schools. Whether it has been in essay contests, or in scholarship awards, our students have been eminently successful.

We have been reorganizing our curricula to meet the ever-changing demands of everyday life. We hope that in the business of living as citizens in these United States, our graduates may likewise be of credit to themselves and to our Democracy.

Appended to this report are the following:

Class 1940
Special Awards
Honor roll
Girls Awarded Letters in Basketball
Boys Awarded Letters in Basketball
Boys Awarded Letters in Baseball
Girls Awarded Letters in Softball
Boys Awarded Letters in Soccer 1939
Boys Awarded Letters in Soccer 1940
Students Awarded Journal Pins

Awards for Highest Average and Greatest Improvement for each subject.
Perfect Attendance

I close this report by expressing gratitude for the help and cooperation of Dr. J. C. Page and of the School Committee.

Respectfully yours,

CHAUNCEY D. MacKAY,

Principal.

MERRIMAC HIGH SCHOOL

Graduating Class

Class of 1940

Name	*Course*
Eleine Ripley Brown	Commercial
Leo John Busch	Commercial
Eleanore Lillian Chase	Commercial
Catherine Clark	College Preparatory
Arnold Eugene Connor	Scientific Preparatory
Ruth Elizabeth Donahue	Commercial
Arlene Zelma Jerome	Commercial
Helen E. Kendrick	General
Howard Irving Fafaver	Scientific Preparatory
Forrest Millard Lavalley	General
Helen Ella Mader	Commercial
Winnifred Marion McCarron	Commercial
Rachel B. Munroe	Commercial
Frederick Leo Regis, Jr.	General
M. Alan Remick	Scientific Preparatory
George Joseph Patrick Stevens	General
Robert L. Streeter	Commercial
Barbara Ellen Sullivan	General
Helen Louella Tammik	Commercial
Armand I. Vallieres	College Preparatory
Clifford Arthur Wallace	General
Shirley Gladys Whiting	College Preparatory
Shirleymae Mary Young	General

Special Awards

Balfour Award (for scholarship, loyalty and achievement) Armand Vallieres.

Washington & Franklin Medal (for excellence in the study of United States History) Catherine Clark.

D. A. R. Good Citizenship Medal, Shirley Gladys Whiting.

HIGH HONOR

(Names alphabetically arranged)

Buzzell, Winifred '42
Child, Harriett '43
Clark, Catherine '40
Crosby, Alice '42
Harrison, Richard '43
Lowd, Hilda '42
MacKay, Chauncey, Jr. '43
Piper, Clinton '41
Vallieres, Armand '40
Whiting, Natalie '42
Whiting, Shirley '40
Wilde, Marcia '42

HONOR

(Names alphabetically arranged)

Brown, Eleanor '43
Connor, Arnold '40
Connor, Judith '41
DeLong, Eleanor '42
Flynn, Dorothy '41
Franklin, Ruth '42
Manning, Jean '43
Manning, Reed '41
McMahon, John '41
Sullivan, Barbara '40
York, Marjorie '42
York, Shirley '43

Girls Awarded Letters in Basketball

Barbara Sullivan, *Captain*
Eleanor Chase
Priscilla Choquette
Donna Darbe
Eleanor DeLong
Pearl Hargraves
Adelaide Merritt
Helen Tammick
Frances Weeks
Marcia Wilde

Eleine Brown, *Co-Manager*
Shirley Whiting, *Co-Manager*

Boys Awarded Letters in Basketball

Howard Lafaver, *Captain*
Raymond Anderson
Norman Bishop
Carlton Emery
James Gile
Gerald Hargraves
Reed Manning
Clinton Piper

Arnold Connor, *Manager*

Boys Awarded Letters in Baseball

Forrest Lavalley, *Captain*
Raymond Anderson
Norman Bishop
Walter Dion
Carlton Emery
Dudley Ellenwood
Elmer Grant
James Gile
Gerald Hargraves
Kenneth MacDonald

Reed Manning, *Manager*

Girls Awarded Letters in Softball

Edith Skinner, *Captain*
Judith Connor
Priscilla Choquette
Almeda Chase
Ruth Donahue
Adelaide Merritt
Anna Smith
Barbara Sullivan

Helen Tammick, *Manager*

Boys Awarded Letters in Soccer, 1939

Forrest Lavalley, *Captain*
Raymond Anderson
Bernard Bailey
Frank Danforth
Dudley Ellenwood
James Gile
Gerald Hargraves
Howard Lafaver
Chauncey MacKay, Jr.
Reed Manning
Clinton Piper
Alan Remick
Frederick Regis
Armond Vallieres
Clifford Wallace

Boys Awarded Letters in Soccer, 1940

Raymond Anderson, *Captain*
Bernard Bailey
Wentworth Clark
Paul Denault
Walter Dion
Dudley Ellenwood
James Gile
Gerald Hargraves

Gorden Hargraves
Herbert Hargraves, *Manager*
Chauncey MacKay, Jr.
Reed Manning
John McMahon
Frederick Noone
Carmen Pesce
Clinton Piper

The following were awarded Journal Pins in recognition of faithful service on the Journal Staff during 1939-40

Eleine Brown
Norma Crosby
Catherine Clark
Ruth Donahue
Patricia Doyle
Arlene Jerome
Howard Lafaver
Forrest Lavalley
Kenneth MacDonald
Reed Manning
Winifred McCarron
Virginia Peaslee
Alan Remick
Robert Streeter
Helen Tammick
Armand Vallieres
Shirley Whiting
Myrtle Young

The following students were awarded, for the highest average in each subject, a blue felt high school seal with white lettering; and for the greatest improvement, a white felt seal with blue lettering. A certificate suitable for framing accompanied each award. These awards were sponsored by the Hi-Y Club.

Subject	*Highest Average for Year*	*Greatest Improvement*
English 1	Shirley York	Harriet Child
English 2	Marcia Wilde	Mary Smith
English 3	Cinton Piper	Hollis Allen
English 4	Shirley Whiting	
General Science	James Hartwell	Wilbur Wallace
Biology	Richard Harrison	Benjamin Patten
Stenography 1	Catherine Clark	Clifford Wallace
Stenography 2	Winnifred McCarron	Rachel Munroe
Typewriting 1	Ruth Franklin	Mary Smith
Typewriting 2	Priscilla Choquette	Eva Heath
Typewriting 3	Barbara Sullivan	Rachel Munroe
Bookkeeping 1	Winnifred Buzzell	Myrna Lavalley
Bookkeeping 2	Priscilla Choquette	Adelaide Merritt
Algebra	Chauncey MacKay, Jr.	
Geometry	Hilda Lowd	George Stevens
Review Mathematics	Shirley Whiting	George Stevens
Physics	Armand Vallieres	Forrest Lavalley

Subject	*Hikhest Average for Year*	*Greatest Improvement*
French 1	Marcia Wilde	Ruth Glennie
French 2	Armand Vallieres	Reed Manning
French 3	Shirley Whiting	Frederick Regis, Jr.
Latin 1	Chauncey D. MacKay,Jr.	Gerald Hargraves
Latin 2	Hilda Lowd	Alice Crosby
Ancient History	Chauncey D. MacKay,Jr.	
Modern History	Marcia Wilde	Maybelle Merritt
American History	Raymond Anderson	John McMahon
Junior Business	Shirley York	Elmer Grant
Civics and Economics	Catherine Clark } tied Shirey Whiting } tied	Clifford Wallace

ATTENDANCE HONOR ROLL

High School: Anna Anderson, Raymond Anderson, ‡Alice Crosby, Norma Crosby, ‡Ruth Franklin, Perley Hargraves, Jr., *Jean Manning, Reed Manning, Clinton Piper, Sybil Raymond, Alden Speed, John Starbird, Marcia Wilde.

Prospect Street School: Kenneth Blackden, §Shirley Breed, Richard Chase, Edward Denault, *Frederick Noone, George O'Keefe.

Centre School: Grade 6—Ranie Bisson, Donald McCauley, §Thomas McKenna; Grade 5—none; Grade 4—none; Grade 3—none; Grade 2—none; Grade 1—none.

Merrimacport School: none.

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*Not absent for 6 years, Sept. 1934 to June 1940

†Not absent for 5 years, Sept. 1935 to June 1940

‡Not absent for 4 years, Sept. 1936 to June 1940

§Not absent for 2 years, Sept. 1938 to June 1940

1940 FINANCIAL SUMMARY

Regular school appropriation	$28,500.00
Refunded dog tax	155.27
Returned check	1.50
Total available for schools	$28,656.77
Total expenditures	28,648.44
Balance	$8.33

Reimbursements:

Supt. of Schools	$483.34	
General School Fund, Part I	4,965.00	
General School Fund, Part II	3,693.77	
Tuition and transp. wards	351.23	
Tuition local schools	90.00	
All other	.40	
	$9,583.74	
Total expenditures		$28,648.44
Total reimbursements		9,583.74
Total expended from local taxation, 1940		$19,064.70

Summary of Expenses

General Control		
School committee expenses	$28.54	
Supt. Schools' salary	850.00	
Secretary's salary	262.50	
Office supplies and travel exp.	224.99	
Law enforcement	190.92	
		$1,556.95
Cost of Instruction		
Teachers' salaries	16,441.42	
Substitutes	99.00	
Supervisors' salaries	746.72	
Text books	767.44	
Supplies	1,413.68	
		$19,468.26

Cost of Operation

Janitors' salaries	$1,577.00	
Fuel	1,371.84	
Jan. supplies, cleaning, etc.	209.42	
		$3,158.26

Maintenance	1,968.68
Libraries	41.20
Health	311.63
Transportation	2,032.25
Equipment	39.83
Miscellaneous	71.38
Total	$28,648.44

1941 FINANCIAL ESTIMATES

General Control

School committee expenses	$25.00	
Supt. Schools' salary	850.00	
Secretary's salary	262.50	
Office supplies and travel expenses	225.00	
Law enforcement	194.00	
		$1,556.50

Cost of Instruction

Teachers' salaries	$17,606.66	
Substitutes	150.00	
Supervisors' salaries	800.00	
Text books	650.00	
Supplies	1,000.00	
		$20,206.66

Cost of Operation

Janitors' salaries	1,550.00	
Fuel	1,500.00	
Jan. supplies, cleaning, etc.	200.00	
		$3,250.00

Maintenance	900.00
Health	325.00
Transportation	2,030.00
Equipment	150.00
Miscellaneous	81.84
Total	$28,500.00

Estimated 1941 Reimbursements:

Supt. of Schools	$483.33	
General School Fund, Part I	4,895.00	
General School Fund, Part II	3,583.30	
Tuition and transp. state wards	350.00	
	$9,311.63	
Total estimated expenses for 1941		$28,500.00
Total estimated reimbursements for 1941		9,311.63
Estimated total from local taxation in 1941		$19,188.37

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